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January 27, 2021

The Honorable Jackie Speier
House of Representatives

The Honorable Tim Walberg
House of Representatives

The Honorable Peter Welch
House of Representatives

AFGHANISTAN RECONSTRUCTION: GAO Work since 2002 Shows Systemic Internal Control Weaknesses that Increased the Risk of Waste, Fraud, and Abuse

The U.S. government has allocated approximately $141 billion for reconstruction in Afghanistan since 2002. We have issued over 400 reports[1] covering U.S. government activities in Afghanistan during this period, about a quarter of which involved U.S.-funded reconstruction efforts.[2] You asked us to report on waste, fraud, and abuse that GAO uncovered with respect to U.S. reconstruction efforts in Afghanistan. In this report, we summarize the systemic internal control weaknesses that increased the risk of waste, fraud, and abuse related to Afghanistan reconstruction we identified in prior GAO work.

To summarize these internal control weaknesses, we reviewed 424 unclassified GAO reports focused in whole or in part on Afghanistan issued from 2002 through 2020; of these we identified 105 that addressed reconstruction efforts. We examined each of the 105 reports and identified 50 that found internal control weaknesses that increased the risk of waste, fraud, or abuse occurring.[3] We identified these weaknesses by reviewing *Standards for Internal Control in the Federal Government* and by systematically assessing whether the report explicitly or implicitly referred to an increased risk of waste, fraud, or abuse.[4] Specifically, we determined whether each report explicitly referred to a risk of waste, fraud, or abuse, or whether it implicitly referred to a risk by identifying an internal control weakness that might result in an increased risk of waste, fraud, or abuse. We generally determined that an internal control weakness might result in an increased risk of waste, fraud, or abuse if, in the original report, we had made a recommendation to the agency or agencies involved to address the reported weakness. We

[1]We are using the term "report" to include all GAO published work, including reports, testimonies, and other products.

[2]The remaining reports address war fighting, care for returning veterans, and other topics. We identified 13 additional, classified reports that involved reconstruction activities that we excluded from our analysis.

[3]In this report, when we say "waste, fraud, or abuse," it could mean any combination of these three.

[4]GAO, *Standards for Internal Control in the Federal Government,* GAO-14-704G (Washington, D.C.: September 2014).

reviewed the 154 recommendations in these reports to improve the efficiency and effectiveness of reconstruction efforts, of which 134, or 87 percent, were implemented.[5] Enclosure I provides more information about our objectives, scope, and methodology.

We conducted this performance audit from October 2018 to January 2021 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.

Background

Reconstruction

According to the Office of the Special Inspector General for Afghanistan Reconstruction (SIGAR), U.S.-supported reconstruction efforts in Afghanistan are intended to develop the Afghan National Security Forces, promote good governance, provide development assistance, and engage in counter-narcotics and anti-corruption efforts. Reconstruction includes training and equipping the Afghan military and police forces; promoting civil society and the rule of law; and fostering economic development with water and sanitation systems, electricity, roads, other infrastructure, agriculture, education, and health care.[6]

Waste, Fraud, and Abuse

Government Auditing Standards, 2018 Revision,[7] defines waste, fraud, and abuse as follows:

- **Waste:** Waste is the act of using or expending resources carelessly, extravagantly, or to no purpose. Importantly, waste can include activities that do not include abuse and does not necessarily involve a violation of law. Rather, waste relates primarily to mismanagement, inappropriate action, and inadequate oversight.
    - **Duplication, overlap, and fragmentation:** Duplication, overlap, and fragmentation can lead to waste. Duplication occurs when two or more agencies or programs engage in the same activities or provide the same services to the same beneficiaries. Overlap occurs when multiple agencies or programs have similar goals, engage in similar activities or strategies to achieve them, or target similar beneficiaries. Fragmentation refers to those circumstances in which more than one federal agency (or more than one organization within an agency) is involved in the same broad area of national need. Duplication,

[5]Six percent of the recommendations were not implemented. As of September 30, 2020, 6 percent were still active and we continue to monitor agency efforts to implement these recommendations. In addition, we made four matters for congressional consideration related to Afghanistan reconstruction, of which three were implemented.

[6]We determined that contracting local Afghan workers and service providers is part of reconstruction because, in an effort to build economic capacity within Iraq and Afghanistan, Congress authorized and the Department of Defense developed programs to encourage the use of local contractor firms. We further determined that contracting support services for U.S. agencies in Afghanistan, regardless of whether the contracted parties are Afghan, is related to reconstruction if the contractors provided logistical support to the U.S. Agency for International Development, the Departments of State or Defense, or other U.S. agency efforts focused on reconstruction.

[7]GAO, *Government Auditing Standards, 2018 Revision,* GAO-18-568G (Washington, D.C.: July 2018).

overlap, and fragmentation indicate that opportunities may exist to improve how the government delivers services.[8]

- **Fraud:** Fraud involves obtaining something of value through willful misrepresentation. Whether an act is, in fact, fraud is determined through the judicial or other adjudicative system and is beyond auditors' professional responsibility.

- **Abuse:** Abuse is behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary business practice given the facts and circumstances, but excludes fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements. Abuse also includes misuse of authority or position for personal financial interests or those of an immediate or close family member or business associate.

Importance of Internal Control to Improve Accountability

According to *Standards for Internal Control in the Federal Government*, a key factor in improving accountability in achieving an entity's mission is to implement an effective internal control system.[9] Internal control helps managers achieve desired results through effective stewardship of public resources and provides reasonable assurance that an entity's objectives will be achieved by mitigating risks associated with ineffective and inefficient operations, unreliable reporting, and noncompliance with applicable laws and regulations. Fraud jeopardizes agency missions by diverting scarce resources from their intended purpose.[10] Accountability may also include considering internal control deficiencies that result (or could result) in waste or abuse.[11]

Reporting on Waste, Fraud, and Abuse in Afghanistan Reconstruction

GAO is one of several audit entities that examine U.S. government-funded reconstruction activities in Afghanistan. Others include SIGAR; the Inspectors General for the Departments of Defense (DOD) and State (State), the U.S. Agency for International Development (USAID), and other agencies; and the Commission on Wartime Contracting in Iraq and Afghanistan. We coordinate our work with these other entities to ensure that we use audit resources efficiently.

- **GAO:** GAO work typically focuses on systemic issues to help improve the performance and ensure the accountability of the federal government, for example, by conducting performance audits that examine whether government programs and policies are meeting their objectives. GAO has been monitoring the implementation of U.S. reconstruction efforts in Afghanistan since 2002. This work has focused on systemic weaknesses that have hindered the ability of U.S. government agencies to achieve their mission. As noted above, GAO made recommendations to address many of these weaknesses, including those discussed as examples in this report, and agencies have implemented the vast majority of these recommendations.

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[8]GAO, *2020 Annual Report: Additional Opportunities to Reduce Fragmentation, Overlap, and Duplication and Achieve Billions in Financial Benefits*, GAO-20-440SP (Washington, D.C.: May 2020).

[9]GAO-14-704G.

[10]OMB Circular No. A-123, *Management's Responsibility for Enterprise Risk Management and Internal Control*, July 15, 2016.

[11]GAO-18-568G.

- **SIGAR:** SIGAR has published hundreds of reports since its creation in 2008 and has undertaken a "Lessons Learned" program on various aspects of U.S. reconstruction efforts in Afghanistan. SIGAR's audits range from assessments of program direction to narrower examinations of specific contracts or aspects of contract and program management.[12]

- **Agency Inspectors General:** The Inspectors General for DOD, State, USAID, and other agencies also conduct oversight of U.S. government activities in Afghanistan, including military operations and security cooperation; governance, humanitarian assistance, development and reconstruction; and mission support. For example, USAID's Office of Inspector General reported that its work has resulted in $363 million in questioned costs and, since 2008—the year it established a comprehensive system for tracking investigative outcomes—its investigative efforts in Afghanistan have produced $623 million in investigative savings and recoveries. In addition, State's Office of Inspector General estimated that its reporting has identified at least $85 million in items such as questioned costs related to Afghanistan.

- **Commission on Wartime Contracting in Iraq and Afghanistan:** The Commission on Wartime Contracting in Iraq and Afghanistan, created in 2008 to study federal agency contracting for the reconstruction, logistical support of coalition forces, and the performance of security functions in Iraq and Afghanistan, identified numerous contracting-related weaknesses that led to massive waste and damaged U.S. objectives in these countries. The commission concluded its work on September 30, 2011.

Systemic Internal Control Weaknesses Occurred in Multiple Management Areas that Cut Across Sectors of Reconstruction Activities

Our work identified systemic weaknesses in human resources, monitoring, contracting, information quality, coordination, and other management areas where we found internal control issues that could increase the risk of waste, fraud, and abuse occurring in activities associated with Afghanistan reconstruction. These weaknesses cut across multiple sectors of reconstruction activities, such as security, roads and infrastructure, and agriculture. Fifty of our reports on Afghanistan reconstruction discussed such weaknesses and explicitly or implicitly referred to an increased risk of waste, fraud, or abuse as a result of the weaknesses.[13]

[12]SIGAR also conducts inspections that are quick-impact assessments to determine whether infrastructure projects have been properly constructed, are being used as intended, and can be sustained, and forensic reviews of reconstruction funds managed by DOD, State, and USAID to identify anomalies that may indicate fraud.

[13]We summarized these weaknesses in a number of additional reports and testimonies, for example, in special reports highlighting key issues for congressional oversight in securing, stabilizing, and reconstructing Afghanistan; in related testimonies issued the same day or within several months of the underlying report; and in interim briefing reports to keep Congress informed of our ongoing work on Afghanistan reconstruction.

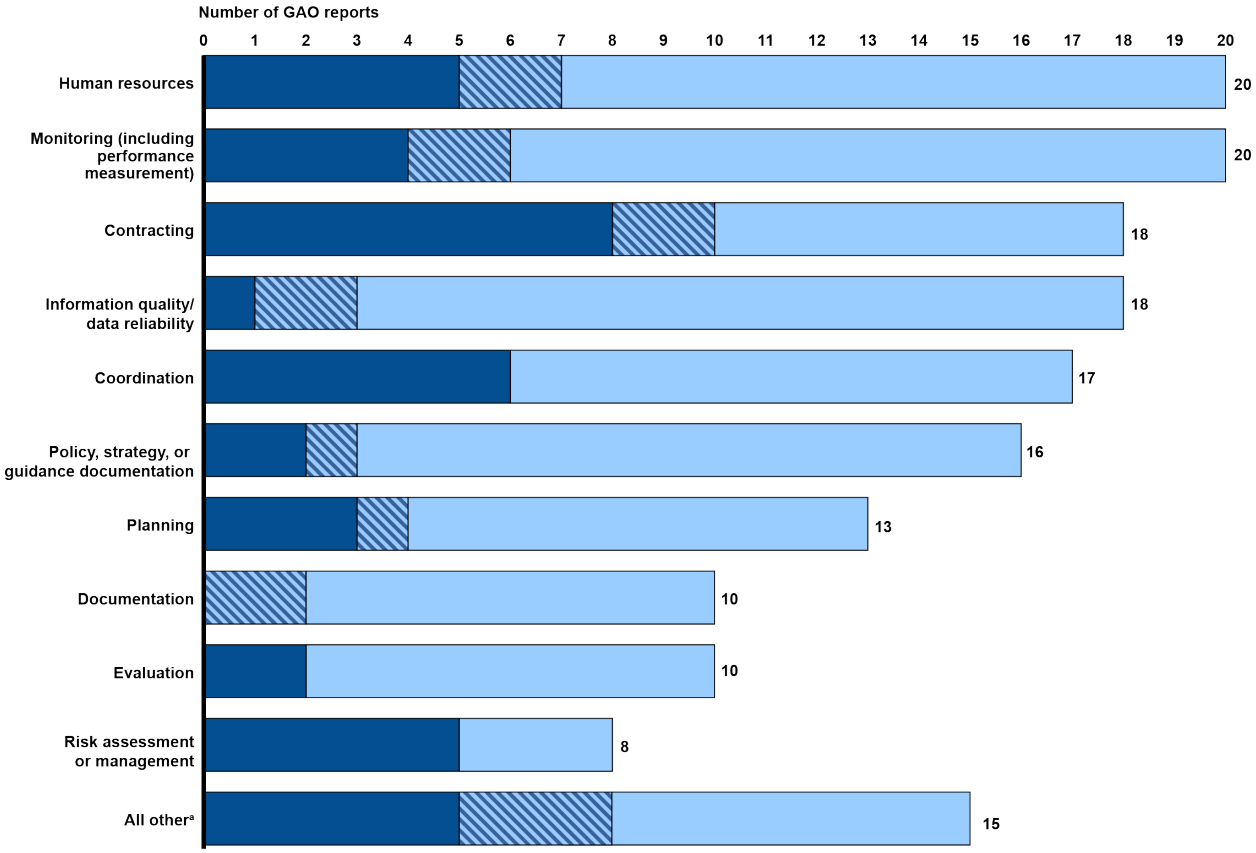
Figure 1: GAO Reports on Afghanistan Reconstruction Issued from 2002 through 2020 that Identified Internal Control Weaknesses Resulting in Increased Risk of Waste, Fraud, or Abuse

Source: GAO. | GAO-21-32R

Internal Control Weaknesses Occurred in Human Resources, Monitoring, Contracting, Information Quality, Coordination, and Other Management Areas

Fifty of our reports on Afghanistan reconstruction identified internal control weaknesses in human resources, monitoring, contracting, information quality and data reliability, coordination, and other management areas. For example, we identified weaknesses in human resources in 20 of these reports, and weaknesses in monitoring, including performance measurement, in 20 reports. We also identified weaknesses in a number of other areas (see fig. 2). Enclosure II provides detailed information on areas in which our prior work identified internal control weaknesses that could increase the risk of waste, fraud, or abuse.

Figure 2: Number of GAO Reports on Afghanistan Reconstruction Issued from 2002 through 2020 in Which We Identified Internal Control Weaknesses in Key Management Areas



Source: GAO. | GAO-21-32R

Note: We often found more than one internal control weakness in a single GAO report, so the sum of all the bar totals is greater than the 50 reports that identified internal control weaknesses.

[a]"All other" includes areas that six or fewer GAO reports identified as having internal control weaknesses: Supervision (6), Other/please describe (5), Financial controls (3), Law/regulation (3), Not specified (2), and IT/data systems (2).

[b]This includes several instances of documented waste and allegations of waste, fraud, and abuse. It also includes instances where internal control weaknesses were linked to related terms such as "theft" and "misuse."

For example:

- **Human resources:** The Commander's Emergency Response Program (CERP) enables military commanders to respond to urgent humanitarian and reconstruction needs. Key CERP personnel at headquarters, units, and provincial reconstruction teams received little or no training prior to deployment, which commanders believed made it more difficult to properly execute and oversee the program. We reported in 2009 that with about $1 billion worth of CERP funds already spent to develop Afghanistan, it was crucial that individuals administering and executing the program were properly trained to manage all aspects of the program, including management and oversight of the contractors used. If effective oversight were not conducted, DOD would be at risk of being unable to verify the quality of contractor performance, track project status, or ensure that the program was being conducted in a manner consistent with guidance. Without such assurances, DOD ran the risk of wasting taxpayer dollars. We also reported that the Principal Deputy Inspector General for the Department of Defense testified in February 2009 that contingency contracting, specifically CERP, was highly vulnerable to fraud and corruption due to a lack of oversight. (GAO-09-615)[14]

- **Monitoring/performance measurement:** Improving Afghanistan's public financial management capacity is critical to transitioning leadership to the Afghan government, an effort for which the U.S. has allocated billions of dollars since 2002. We reported in 2011 that the absence of baselines, performance targets, and data made it difficult to assess the extent to which USAID efforts increased the public financial management capacity of Afghan ministries. (GAO-11-907) Waste entails expending resources carelessly; because USAID lacked information on the extent to which its efforts achieved their goal, the resources it expended to achieve that goal were vulnerable to waste. According to USAID, limited monitoring of projects due to security concerns heightened the risk of fraud, waste, and mismanagement of its resources. (GAO-10-613R and GAO-10-368)

- **Contracting:** Contract closeout is a key step to ensure that the government receives the goods and services it purchased at the agreed-upon price and, if done timely, provides opportunities to use unspent funds for other

[14]See enclosure III for the full citation to this and the other reports from which we drew the examples in this report.

GAO Afghanistan Reconstruction Reports: Instances of Waste, Alleged Fraud, and Abuse Resulting from Internal Control Weaknesses

Waste. In 2012, we reported on waste in construction of facilities used by U.S. and Afghan troops. Some contracting officer's representatives did not have the subject area-related technical expertise necessary to monitor contract performance for the contracts they were assigned to oversee. As a result, some newly constructed buildings had to be repaired or rebuilt before U.S. and Afghan troops could use them, resulting in wasted resources, low morale, and risks to personnel safety. (GAO-12-290)

Alleged fraud. In 2009, we reported on alleged fraud involving Afghan government and police personnel. U.S. contractors validated almost 47,400 Afghan Ministry of Interior and Afghan National Police personnel but were unable to validate almost 29,400 personnel—who were paid in part by $230 million in U.S. contributions to a United Nations (UN) trust fund—because of a lack of cooperation from some police commanders. During a 2-month period in 2008, U.S. civilian police mentors reported a variety of financial irregularities and alleged fraud. (GAO-09-280)

Abuse. In 2009, we reported on abuse by the Afghan National Police. DynCorp mentors reported multiple instances of Afghan National Police personnel, including an Afghan Border Police battalion commander in Khost province, allegedly selling weapons to anti-coalition forces. In a March 2008 report, mentors noted that despite repeated requests, the Afghan National Police chief logistical officer for Paktika province would not produce a list of serial numbers for weapons on hand. The DynCorp mentors suggested that this reluctance to share information could be part of an attempt to conceal inventory discrepancies. In addition, a May 2008 DynCorp report on police cited corruption in Helmand as that province's most significant problem, noting that the logistics officer had been named in all allegations of theft, extortion, and deceit reported to mentors by their Afghan National Police contacts. (GAO-09-267)

We reported these instances of waste, alleged fraud, and abuse through the course of assessing the systemic risks of the reconstruction efforts. We identified them based on site visits, interviews, data collection, analysis, and reports and other documents from U.S., Afghan, and UN entities.

Source: GAO. I GAO-21-32R

needs and reduces exposure to other financial risks. We reported in 2011 that instances of improper payments and potential fraud were sometimes found years after final contract deliveries were made, making it harder for DOD to recover funds owed to it and increasing the risk that it could be required to pay contractors interest on late payments.[15] A growing backlog of over 42,000 Afghanistan contracts that needed to be closed suggested that the underlying causes had not been resolved. (GAO-11-891)

- **Information quality/data reliability:** The U.S. invested nearly $84 billion in Afghan security in the 17-year period spanning fiscal years 2002 through 2018. Developing independently capable Afghan National Defense and Security Forces is vital to U.S. and coalition efforts to create sustainable security and stability in Afghanistan under the North Atlantic Treaty Organization-led Resolute Support mission. The U.S. is the largest contributor of funding and personnel to this mission, providing and maintaining Afghan forces with equipment, training, advising, and assistance to help these forces effectively use and sustain the equipment in the future. We reported in 2018 that U.S. and coalition advisors had little direct contact with conventional Afghan National Defense and Security Force units on the front lines. As a result, DOD relied on those units' self-assessments of tactical abilities, which, according to DOD officials, could be unreliable. DOD therefore lacked reliable information about the degree to which conventional forces—which made up about three-quarters of the Afghan forces—were able to operate and maintain U.S.-purchased equipment. We reported that this limited DOD's ability to fully evaluate the success of its train, advise, assist, and equip efforts in Afghanistan. Without reliable data to gauge the success of these efforts, DOD risked wasting resources. (GAO-19-116)

In addition, we identified instances of duplication, overlap, and fragmentation of Afghanistan reconstruction efforts connected with weaknesses in coordination and planning:

- Lack of information sharing through an interagency database of ongoing development projects in Afghanistan created the potential for duplication of efforts among U.S. agencies. For example, because of missing documentation and frequent staff rotation, DOD officials did not know where some CERP-funded roads were built. (GAO-11-318SP, based on GAO-08-689 regarding road construction, GAO-09-615 regarding CERP, and GAO-11-138 regarding Afghanistan's water sector)

- Incomplete cost and risk assessment contributed to a cost increase and schedule delay on a Kabul embassy construction project. In addition, State's lack of a strategic facilities plan led to coordination challenges in addressing the Kabul embassy's future facility needs. Lack of such a plan inhibited coordination on issues such as expected project timelines and estimated costs, and undermined the continuity necessary to address emergent needs at the embassy. (GAO-16-375SP, based on GAO-15-410)

Internal Control Weaknesses Affected Multiple Sectors of Reconstruction Activities

We identified internal control weaknesses across multiple sectors that could result in an increased risk of waste, fraud, or abuse associated with Afghanistan reconstruction. These

[15]An improper payment is defined as any payment that should not have been made or that was made in an incorrect amount (including overpayments and underpayments) under a statutory, contractual, administrative, or other legally applicable requirement. It includes any payment to an ineligible recipient or for an ineligible good or service; any duplicate payment; any payment for a good or service not received, except for those payments where authorized by law; and any payment that does not account for credit for applicable discounts. 31 U.S.C. § 3351(4). Improper payments could suggest that a program may be vulnerable to fraud, although it is important to note that fraud is one specific type of improper payment and not all improper payments are the result of fraud.

sectors included security (supporting the Afghan National Army and the Afghan National Police); roads and infrastructure; agriculture and food security; energy; government, civil society, and rule of law; counter-narcotics; and others.[16] A plurality of the 50 GAO reports that identified internal control weaknesses did not specify a particular sector, as some reports, for example, focused on contracting issues in general without referencing specific sectors. Still other reports discussed internal control weaknesses that applied across many sectors, and others focused on economic development in general. We found road and infrastructure projects to be particularly vulnerable to waste, fraud, and abuse. For example:

- We reported in 2008 that the Afghan government, the U.S., and other donors considered road reconstruction a top development priority for Afghanistan. Almost 20 percent of USAID's then $5.9 billion in assistance to Afghanistan had been for roads, but poor security, project implementer limitations, and limited planning at the start of construction contributed to project delays and cost increases. We reported that without a sustainable road maintenance program, newly constructed roads would ultimately deteriorate, expected benefits would not materialize, and the billions of dollars spent on road reconstruction would be wasted. (GAO-08-689)

- We reported in 2009 that USAID's failure to adhere to its policies severely limited its access to information about USAID-funded UN Office for Project Services (UNOPS) grants. These grants were associated with findings of alleged criminal actions and mismanaged funds, leaving USAID's programs vulnerable to fraud, waste, and abuse. A UN Procurement Task Force in 2008 found instances of fraud, embezzlement, conversion of public funds, conflict of interest, and severe mismanagement of USAID-funded UNOPS projects in Afghanistan, including a $365.8 million Rehabilitation of Secondary Roads project. According to the allegations in the investigation, a UNOPS official diverted reconstruction funds for personal use, including hundreds of thousands of dollars in USAID funds for rent, a home renovation, and other luxury items. The investigation found that the UNOPS official repeatedly violated rules and regulations by severely misappropriating project funds and by engaging in fraudulent and unlawful acts. The USAID Office of Inspector General also reported in 2008 that UNOPS did not complete projects as claimed and that projects had defects and warranty issues, as well as numerous design errors, neglected repairs, and uninstalled equipment and materials—all of which were billed as complete. (GAO-10-168)

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We are sending copies of this report to interested congressional committees; SIGAR; and the Inspectors General for the Departments of Agriculture, Defense, Homeland Security, Justice, State, and Treasury, and for the U.S. Agency for International Development. In addition, the report is available at no charge on the GAO website at http://www.gao.gov.

If you or your staff have any questions about this report, please contact me at (202) 512-2964 or Kenneyc@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made key contributions to this report were Rob Ball (Assistant Director), Kay Halpern (Analyst in Charge), Maria Psara, Timothy Young, and Martin De Alteriis. Other contributors included Ashley Alley, Chris Allison, Marc Castellano, Leia Dickerson, David Dornisch, Jennifer Grover, Christopher Hayes, Brandon

[16]A few reports focused on education, water and sanitation, health care, and the financial sector, respectively.

Hunt, Jeffrey Isaacs, William Johnson, Chris Keblitis, Marisela Perez, Joseph Recht, Claire Saint-Rossy, Megan Stewart, Brian Tremblay, and Eddie Uyekawa.

Chelsa Kenney
Director, International Affairs and Trade

Enclosures – 3

Enclosure I: Objectives, Scope, and Methodology

To identify systemic internal control weaknesses that increased the risk of waste, fraud, and abuse related to Afghanistan reconstruction, as found in prior GAO work, we searched our product database and found 424 unclassified reports that focused in whole or in part on Afghanistan issued from 2002 through 2020. We conducted an initial review of these reports to determine which did not address Afghanistan reconstruction, and which required additional review to determine if they addressed Afghanistan reconstruction. A second reviewer corroborated all determinations regarding which reports addressed or likely addressed reconstruction efforts and which did not. This two-step process resulted in 130 reports that addressed or likely addressed reconstruction efforts and required an in-depth review to determine whether they addressed these efforts and, if so, whether they contained distinct findings related to waste, fraud, or abuse.[17]

To conduct the in-depth review, we developed a data collection instrument (DCI) to examine these 130 reports for systemic internal control weaknesses that increased the risk of waste, fraud, or abuse occurring in Afghanistan reconstruction efforts. The DCI defined reconstruction based on the definition in section 1229 of the National Defense Authorization Act for fiscal year 2008, which established the Office of the Special Inspector General for Afghanistan Reconstruction, and defined waste, fraud, and abuse from *Government Auditing Standards: 2018 Revision*, commonly known as the Yellow Book.[18]

Using the DCI, reviewers determined whether each report identified systemic weaknesses that could increase the risk of waste, fraud, or abuse occurring. If the report identified such weaknesses, the reviewer categorized the weaknesses into management areas such as human resources, monitoring, contracting, and other areas where we found internal control issues. We arrived at these areas in an iterative process that involved our initial review of selected reports and reviewer feedback from pretesting the DCI. We created a data dictionary that defined these areas for reviewers. Throughout this process, we referred to *Standards for Internal Control in the Federal Government*, commonly known as the Green Book.[19]

The DCI asked a series of questions about the reports reviewed: basic information, such as report number and title, whether the report was based on prior reports, and whether it focused solely on Afghanistan. Most questions were closed-ended, asking reviewers to determine whether the report considered Afghanistan reconstruction and, if so, whether it included any findings about waste, fraud, or abuse. Other closed-ended questions asked reviewers to indicate in which sectors of reconstruction activities (e.g., supporting the Afghan National Army or Police; roads and infrastructure; government, civil society, and rule of law; counter-narcotics; and others) they found internal control weaknesses. The DCI also asked reviewers to copy and

[17]We conducted a final search in January 2021 to see if there were any new reports issued in 2020 that addressed or likely addressed Afghanistan reconstruction efforts. We found one additional report. Two reviewers examined this report and both determined that while it did contain information related to Afghanistan reconstruction efforts, it did not contain any findings associated with these efforts related to waste, fraud, or abuse.

[18]During the time period that we were doing much of our work on Afghanistan reconstruction, there was an earlier edition of the Yellow Book: GAO, *Government Auditing Standards: 2011 Revision,* GAO-12-331G (Dec. 15, 2011). The 2018 revision, GAO, *Government Auditing Standards, 2018 Revision,* GAO-18-568G (Washington, D.C.: July 2018), made no substantial changes to the definitions of fraud and abuse and added a definition of waste.

[19]GAO, *Standards for Internal Control in the Federal Government,* GAO-14-704G (Washington, D.C.: September 2014).

paste text that supported their coding decisions into text boxes. A final, open-ended question allowed reviewers to add any additional explanation of their coding decisions. We ensured consistency in the DCI results through initial discussions with reviewers, as well as second and supervisory reviews of all 130 DCI reviews. In instances when there were disagreements between the reviewers, these were resolved through discussion.

In analyzing the DCI results, we determined that a weakness in an area where we found internal control issues constituted an explicit risk of waste, fraud, or abuse occurring if the report explicitly linked the weakness to risk of waste, fraud, or abuse. We determined that a weakness constituted an implicit risk if the report did not explicitly mention waste, fraud, or abuse. We generally determined that a weakness constituted an implicit risk if the weakness required a recommendation to address it. We reviewed the 154 recommendations in these reports to improve the efficiency and effectiveness of reconstruction efforts, of which 134, or 87 percent, were implemented.[20]

To make sure that our unit of analysis was the report, in instances where reviewers indicated that a report had both an explicit and an implicit rating for the same area or sector, we created a new category, “both,” resulting in one of three findings for a given report: explicit risk, implicit risk, or both.

As we proceeded with our analysis, we placed the 130 reports into four groups:

1. Fifty reports with findings linked to explicit or implicit risk of waste, fraud, or abuse related to Afghanistan reconstruction.

2. Thirty reports that reiterated findings discussed in greater detail in other reports. We created this grouping to avoid double counting. For example, we placed in this group a testimony that summarized findings from an underlying report. We implemented an additional layer of review to identify these reports: in addition to the second and supervisory reviews for each DCI, one reviewer identified these reports and for each one, documented the reasoning for placing it in this group. A second reviewer corroborated each of these determinations.

3. Twenty-four reports that considered elements of Afghanistan reconstruction but had no related findings linked to explicit or implicit risk of waste, fraud, or abuse.

4. Twenty-six reports that, upon closer review, did not involve Afghanistan reconstruction. For example, we included one report in our scope of the 130 reports that addressed or likely addressed Afghanistan reconstruction efforts because it concerned the transfer of vehicles to Afghan security forces. However, as we conducted a more detailed review of this report using the DCI, we found that it was focused on the effect of the transfers on U.S. Humvee manufacturers, and not on building the capacity of Afghan forces.

[20]Six percent of the recommendations were not implemented. As of September 30, 2020, 6 percent were still active and we continue to monitor agency efforts to implement these recommendations. In addition, we made 4 matters for congressional consideration related to Afghanistan reconstruction, of which 3 were implemented.

Thus, based on the first three categories above, we identified 105 reports that considered elements of Afghanistan reconstruction.[21] Of these, 50 contained unique findings linked to the risk of waste, fraud, or abuse.

To determine the top 10 management areas, in terms of number of reports, in which we found internal control weaknesses linked to explicit or implicit risk of waste, fraud, or abuse, we tabulated the DCI results, making sure that each report with findings (group 1) was categorized as "explicit risk," "implicit risk," or "both" to avoid double counting. To create the briefing pages detailing the top 5 management areas, we reviewed the text excerpts in the DCI results associated with each area and consulted the Green Book to identify related internal control issues.

[21]This number includes 104 reports that we identified through this process and an additional report, issued in 2020, that we identified in January 2021.

Enclosure II: Internal Control Weaknesses Identified in Afghanistan Reconstruction Reports

This enclosure describes systemic internal control weaknesses we identified in our reports on Afghanistan reconstruction from 2002 through 2020. These weaknesses could result in an increased risk of waste, fraud, and abuse. We made 154 recommendations to address these weaknesses, including those discussed as examples in this report, and agencies have implemented 134, or 87 percent, of the recommendations.[1]

As we reviewed the reports, we identified management areas where we found internal control issues (see table 1). Drawing on *Standards for Internal Control in the Federal Government*, issued by GAO and commonly known as the Green Book,[2] we examined standards for internal control relevant to managing these areas. This enclosure discusses the issues we found in the five areas with the most weaknesses.[3]

Table 1: Management Areas Where GAO Found Internal Control Weaknesses in Afghanistan Reconstruction, 2002–2020

Top 5 areas where we found internal control weaknesses	Total number of reports in which we identified weaknesses in this area[a]
Human resources	20
Monitoring, including performance measurement	20
Contracting	18
Information quality/data reliability	18
Coordination	17
Other areas we identified in 16 or fewer reports:	
Policy, strategy, or guidance documentation	16
Planning	13
Documentation	10
Evaluation	10
Risk assessment or management	8
Supervision	6
Financial controls	3
Law/Regulation	3
IT/Data systems	2

Source: GAO. I GAO-21-32R

[a]We found weaknesses in 50 reports. The numbers of reports in this table add up to more than 50 because we often found more than one area with internal control weaknesses in a single report.

[1]Six percent of the recommendations were not implemented. As of September 30, 2020, 6 percent were still active and we continue to monitor agency efforts to implement these recommendations. In addition, we made four matters for congressional consideration related to Afghanistan reconstruction, of which three were implemented.

[2]GAO, *Standards for Internal Control in the Federal Government*, GAO-14-704G (Washington, D.C.: September 2014).

[3]We provide hyperlinks to the GAO reports from which we drew the examples discussed in this enclosure. See enclosure III for full citations to these reports.

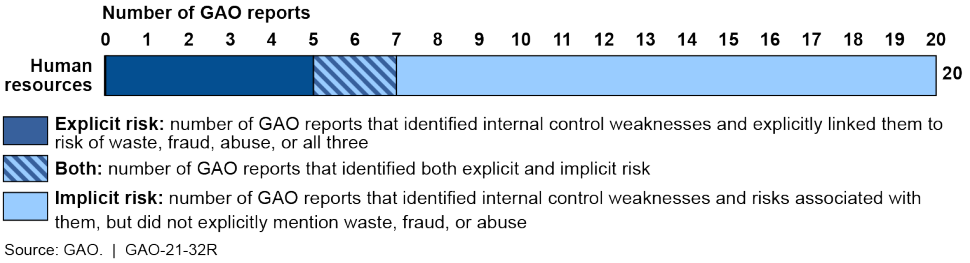
Human Resources

Effective management of an entity's workforce, its human capital, is essential to achieving results and is an important part of internal control. The Green Book established standards that require management to demonstrate a commitment to develop and retain competent individuals. Specifically:

- Personnel need to possess and maintain a level of competence that allows them to accomplish their assigned responsibilities.
- Management trains personnel by enabling individuals to develop competencies appropriate for key roles, reinforcing standards of conduct, and tailoring training based on the needs of the role.
- Management mentors personnel by providing guidance on the individual's performance based on standards of conduct and expectations of competence, aligning the individual's skills and expertise with the entity's objectives, and helping personnel adapt to an evolving environment.
- As part of its human capital planning, management also considers how best to retain valuable employees, plan for their eventual departure, and maintain a continuity of needed skills and abilities.

Insufficient Personnel, Inadequate Training, and High Turnover

Number of GAO Reports on Afghanistan Reconstruction Issued from 2002 through 2020 in Which We Identified Internal Control Weaknesses in Human Resources



Source: GAO. | GAO-21-32R

Note: Explicit risk includes several instances of documented waste and allegations of waste, fraud, and abuse. It also includes instances where internal control weaknesses were linked to related terms such as "theft" and "misuse."

In our reporting on Afghanistan reconstruction from 2002 through 2020, we identified insufficient personnel, inadequate training, and high turnover and other retention problems as human resource weaknesses that can increase the risk of waste, fraud, and abuse. Insufficient or inadequately trained personnel can cause tasks to be performed improperly, which could result in waste and possibly fraud and abuse. High turnover can result in gaps in institutional knowledge that hamper agencies' efficiency and effectiveness, and thus risk wasting resources. Difficulty retaining personnel in whom agencies have invested training and equipment can also lead to waste. For example, we reported the following:

Insufficient Personnel

- An insufficient number of trained acquisition and contract oversight personnel presented a common problem in reconstruction projects in Afghanistan. The lack of trained personnel led to higher costs, schedule delays, and unmet goals, and increased the potential for fraud, waste, abuse, and mismanagement. (GAO-09-473SP, GAO-11-580)
- Inadequate staffing of U.S. and Afghan personnel at central storage depots contributed to the vulnerability of stored weapons to theft or misuse, according to the Combined Security Transition Command–Afghanistan. The command, together with the Department of State (State), directs international efforts to train and equip the Afghan National Security Forces. The U.S. Army and Navy had spent about $120 million to procure small arms and other light weapons for the Afghan forces. (GAO-09-267)
- A dining facility expected to serve 1,000 military personnel in Afghanistan went unused for a year because of construction deficiencies such as electrical and plumbing problems.[4] Contracting officials attributed the construction deficiencies to a shortage of oversight personnel with technical expertise or access to construction experts. As a result, according to contracting personnel, $190,000 in repair work to correct the deficiencies was required in addition to the original cost of the contract. (GAO-12-290)

Inadequate Training

- After the U.S. invested over $6 billion from 2002 to 2008 to develop the Afghan National Police, no Afghan police unit was fully capable. Further, several challenges impeded U.S. efforts to develop

[4]Support facilities for U.S. military personnel in Afghanistan are related to reconstruction because these personnel have been involved in training and equipping the Afghan army and police forces.

Examples of Agency Actions Taken to Address GAO Recommendations

We made a number of recommendations that cover this and other management areas, most of which the agencies involved have implemented. For example:

- We recommended that DOD improve training for operational contract support and devote a sufficient number of subject matter experts to assisting contracting officer's representatives with contract oversight. In response, DOD included such training in its professional educational military curriculum; established a quality assurance support team to provide experts and training; and developed a website for policy, regulations, checklists, and lessons learned. (GAO-12-290)
- We recommended that DOD address staffing shortages that hampered the Combined Security Transition Command–Afghanistan's efforts to train, mentor, and assess Afghan National Security Forces in equipment accountability. In response, the command leveraged additional mentoring resources for this task. (GAO-09-267)
- We recommended that State evaluate Afghan staff attrition. In response, the U.S. Embassy in Kabul created a pilot program to recruit third-country nationals to work in vacant supervisory positions in an attempt to provide continuity and to retain institutional memory. The Embassy also increased its offshoring of support services to further mitigate the impact of Afghan staff attrition. (GAO-16-100)

the police. For example, less than one-quarter of the Afghan police had mentors present to provide training in the field and verify that police were on duty. (GAO-08-661)

- Contracting officer's representatives were not fully prepared to oversee the multitude of contracts they were assigned in Afghanistan, potentially resulting in a significant waste of taxpayer dollars and an increased risk to the success of operations. In fiscal year 2011, the Department of Defense (DOD) reported obligating over $16 billion for contracts that were executed primarily in Afghanistan. However, the required training for contracting officer's representatives did not include specifics on how to complete written statements of work or how to operate in Afghanistan's unique contracting environment. For example, DOD contracting personnel told us about opening delays and additional expenses related to the construction of a dining facility, which was initially constructed without a kitchen because it was not included in the original statement of work. In some cases, contract-specific training was not provided at all. Further, not all oversight personnel, such as commanders and senior leaders, received training to perform contract oversight and management duties in Afghanistan because DOD did not require such training for them. (GAO-12-290)

High Turnover

- After the U.S. invested over $10 billion from 2002 to 2008 to develop the Afghan National Army, the army continued to experience difficulties retaining personnel and finding qualified candidates for leadership positions. (GAO-08-661)
- Trained Afghan personnel often left the Afghan government for better paying jobs with donor countries or nongovernmental organizations, leaving Afghan ministries with fewer adequately trained staff. (GAO-09-473SP)
- State's Inspector General found that frequent turnover of contract support staff, especially overseas, resulted in waste, a lack of adequate coordination, and a loss of institutional memory. In addition, the Inspector General identified several instances of inadequate contract administration and oversight, including in Afghanistan. (GAO-12-750)
- The U.S. Agency for International Development (USAID) faced obstacles in Afghanistan with respect to institutional knowledge because frequent staff rotations and high turnover made it difficult for USAID to fully analyze and interpret performance data for its programs in that country. In addition, USAID reported that a majority of Afghan nationals working for USAID in Afghanistan had applied for special immigrant visas to the U.S., leaving the agency at risk of losing a majority of that staff and further complicating the challenges of the high rotation rate among U.S. personnel. (GAO-14-448T)
- The constant personnel turnover caused by the 1-year tours served by most State management, facilities, and security staff in Kabul resulted in a lack of continuity in decision-making. (GAO-15-410) Further, Afghan staff attrition, combined with gaps in institutional knowledge due to the 1-year tours of U.S. staff, continued to be a problem. State's Inspector General found in 2014 that the agency's operations could be negatively affected if Afghan staff attrition were not addressed. (GAO-16-100)

Monitoring (including performance measurement)

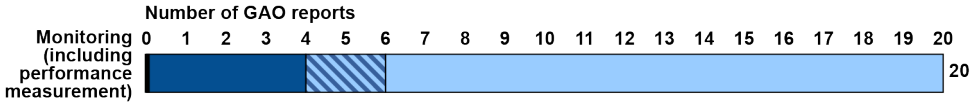
According to the Green Book, monitoring is a component of internal control. Monitoring includes activities that management establishes and operates to assess the internal control system over time. For example, monitoring can include performance measures and indicators, which may include comparing and assessing data sets to analyze relationships and formulate appropriate actions. Corrective actions are a necessary complement to internal control activities in order to achieve objectives. In addition, previous GAO work[5] has identified leading practices for monitoring, including:

- Monitoring plans guided by risk assessment
- Development of relevant performance indicators
- Periodic collection and analysis of data on performance indicators
- Consideration of performance information in making management decisions

[5]GAO, *Foreign Assistance: Selected Agencies' Monitoring and Evaluation Policies Generally Address Leading Practices*, GAO-16-861R (Washington, D.C.: September 2016).

Inadequate Performance Measurement, Monitoring, and Planning

Number of GAO Reports on Afghanistan Reconstruction Issued from 2002 through 2020 in Which We Identified Internal Control Weaknesses in Monitoring



Explicit risk: number of GAO reports that identified internal control weaknesses and explicitly linked them to risk of waste, fraud, abuse, or all three

Both: number of GAO reports that identified both explicit and implicit risk

Implicit risk: number of GAO reports that identified internal control weaknesses and risks associated with them, but did not explicitly mention waste, fraud, or abuse

Source: GAO. | GAO-21-32R

Note: Explicit risk includes several instances of documented waste and allegations of waste, fraud, and abuse. It also includes instances where internal control weaknesses were linked to related terms such as "theft" and "misuse."

In our reporting on Afghanistan reconstruction from 2002 through 2020, we identified inadequate performance measurement, monitoring, and monitoring planning as weaknesses related to monitoring that can increase the risk of waste, fraud, and abuse. If agencies do not adequately measure the performance of their programs and projects, they cannot accurately assess results or effectively allocate resources to achieve results, which can lead to waste. Inadequate monitoring can cause waste—including from theft—fraud, or abuse to go undetected. Inadequate planning for monitoring can result in insufficient performance measures for assessing progress or an absence of monitoring altogether. For example, we reported the following:

Inadequate Performance Measurement

- USAID and DOD have been the primary sources of U.S. government assistance for developing Afghanistan's water sector. USAID did not ensure that its implementing partners had established indicators or performance targets as required, and did not consistently analyze and interpret implementing partner performance data, which is vital to making program adjustments, higher-level decisions, and resource allocations. Without a set of agreed-upon performance indicators and targets, it was more difficult for USAID to accurately assess the performance of USAID-funded water projects in Afghanistan. Weaknesses in DOD's efforts to monitor water projects in Afghanistan also prevented that agency from assessing project progress or results. Although DOD regulations required the development of performance indicators or metrics for projects of $50,000 or more, it was not clear how such indicators were being used to assess progress. (GAO-11-138)
- Similarly, it was more difficult to assess the performance of USAID agricultural programs in Afghanistan without a set of agreed-upon indicators and targets, and analysis and interpretation of reported performance data. USAID agricultural programs in Afghanistan did not always establish or achieve their targets for each performance indicator. USAID requires implementing partners to submit information on indicators, targets, and results. We found that two programs we reviewed failed to establish targets for several indicators and, thus, we could not fully assess performance for those indicators. (GAO-10-368)

Inadequate Monitoring

- DOD, State, and USAID did not monitor contractor labor practices on some contracts, hindering their ability to detect potential human

Examples of Agency Actions Taken to Address GAO Recommendations

We made a number of recommendations that cover this and other management areas, most of which the agencies involved have implemented. For example:

- We recommended that USAID ensure that implementing partners establish targets for all performance indicators, consistently analyze and interpret program data to determine the extent to which annual targets are met, and ensure that staff in Afghanistan are aware of new agency guidance on monitoring in a high-threat environment. In response, USAID developed a new Mission Performance Monitoring Plan for Afghanistan that requires all implementing partners to set targets for each of their indicators and submit quarterly performance data into an Afghan Info reporting system against the targets that have been set. USAID stated that this provides it with the ability to analyze and interpret the data against the targets. In addition, the agency began including training for staff on monitoring in a high-threat environment prior to their deployment in Afghanistan. (GAO-11-138 and GAO-10-368)
- We recommended that DOD, State, and USAID include monitoring plans and processes to detect trafficking in persons. In response, DOD updated its regulations to include a sample checklist and created a program manager position in Afghanistan to ensure that relevant training is provided to contracting officials. State issued new guidance, and USAID mandated the completion of online training. (GAO-15-102)

trafficking abuses. Some agency contracting officials indicated that they were unaware of their monitoring responsibilities to combat human trafficking. For example, regarding a USAID construction contract in Afghanistan, an agency official stated that USAID monitored only for quality assurance and technical specifications but not for human trafficking abuses. Without efforts to specifically monitor labor practices or efforts to combat human trafficking, agencies' ability to detect such concerns was limited, and they could not ensure that foreign workers were being treated in accordance with the U.S. government's zero tolerance policy regarding trafficking in persons. (GAO-15-102)

- In 2008 and 2009, the USAID mission director raised concerns that designated USAID staff were "prevented from monitoring project implementation in an adequate manner with the frequency required." According to USAID, limited monitoring due to the security situation in Afghanistan heightened the risk of fraud, waste, and mismanagement of USAID resources. (GAO-10-368)
- The Combined Security Transition Command–Afghanistan did not conduct routine physical inventories of weapons that the U.S. procured and shipped to Afghanistan from December 2004 through June 2008. Without conducting regular physical inventories, it was difficult for the command to maintain accountability for weapons at storage depots in Afghanistan and detect weapons losses. Within 1 month of completing its first full weapons inventory, the command identified the theft of 47 pistols from a depot. (GAO-09-267)

Inadequate Planning for Monitoring

- We found the need for improved planning, including the development of coordinated interagency plans that included measurable goals, specific time frames, cost estimates, and identification of external factors that could significantly affect efforts in key areas such as building Afghanistan's National Security Forces. (GAO-09-473SP) For example, DOD and State had not developed a coordinated, detailed plan for sustaining the Afghan army and police forces that included clearly defined objectives and performance measures; milestones for achieving these objectives, including long-term and intermediate milestones for judging progress; future funding requirements; and a strategy for sustaining the results achieved. We found that without such a plan, congressional oversight concerning the extent and cost of the U.S. commitment to train and equip the Afghan forces was difficult, and Congress would continue to lack visibility into the progress made to date and the cost of completing this mission—information essential to holding the performing agencies accountable. (GAO-05-575 and GAO-08-661)
- Congress conditioned the availability of fiscal year 2012 funds for direct assistance to Afghanistan on a detailed notification to Congress concerning efforts to protect these funds from waste, fraud, and abuse. The condition stated in part that funds would 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." (GAO-14-448T)

Contracting

Contractors perform vital tasks and bolster the federal government's capacity. DOD, State, and USAID have relied on contractors to support military and civilian personnel and conduct reconstruction activities in Afghanistan.

According to the Green Book:

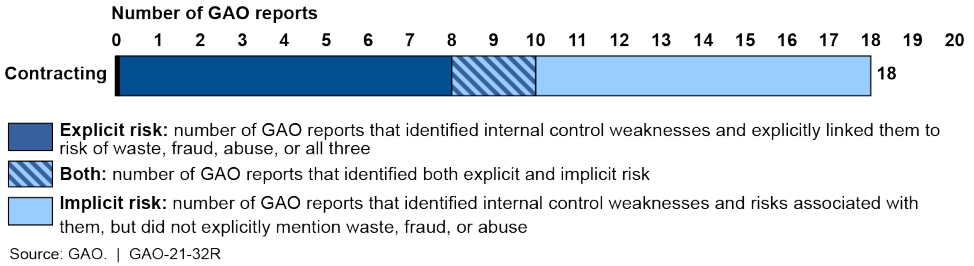
- Management holds service organizations, including contractors, accountable for their assigned internal control responsibilities.
- Management may contract with service organizations to perform roles in the organizational structure.
- Management communicates to the service organization the objectives of the entity and the objectives' related risks, the entity's standards of conduct, the role of the service organization in the organizational structure, the assigned responsibilities and authorities of the role, and the expectations of competence for the service organization's role that will enable the service organization to perform its internal control responsibilities.

In our most recent *High Risk Series* report,[6] we identified three contract management challenges for DOD: (1) acquisition workforce, (2) service acquisitions, and (3) operational contract support, which is defined as planning for and obtaining supplies, services, and construction from commercial sources in support of joint operations. Since 2010, we have reported that DOD has faced difficulties in identifying capability gaps, developing guidance, and integrating operational contractor support into plans and training.

[6]GAO, *High-Risk Series: Substantial Efforts Needed to Achieve Greater Progress on High-Risk Areas*, GAO-19-157SP (Washington, D.C.: March 2019).

Limited Contract Management and Contractor Oversight

Number of GAO Reports on Afghanistan Reconstruction Issued from 2002 through 2020 in Which We Identified Internal Control Weaknesses in Contracting



Source: GAO. | GAO-21-32R

Note: Explicit risk includes several instances of documented waste and allegations of waste, fraud, and abuse. It also includes instances where internal control weaknesses were linked to related terms such as "theft" and "misuse."

In our reporting on Afghanistan reconstruction from 2002 through 2020, we identified weaknesses in contract management and contractor oversight that can increase the risk of waste, fraud, and abuse. Contractors have played a key role in U.S. efforts to stabilize and rebuild Afghanistan, such as by constructing roads and buildings, increasing agricultural capacity, developing Afghan government ministries' management capacity, and training Afghan police. Effective contract management is essential for ensuring that U.S. personnel receive the support they need and that controls are in place to prevent fraud, waste, and abuse.

Contract Management

Our work highlighted the need to improve contract management, including the need to improve agencies' ability to plan for the use and mitigate risks of contractors performing contract and grant administration functions. For example, we reported the following:

- Some contracts in Afghanistan provided for the contractor to perform functions that closely support inherently governmental functions, such as evaluating another contractor's performance or providing inspection services. However, we did not find evidence that the agencies considered requirements to provide greater scrutiny and an enhanced degree of management oversight in the case studies we conducted. As a result, there was the potential for loss of government control and accountability for mission-related policy and program decisions, which could have resulted in decisions that were not in the best interest of the government and could have increased vulnerability to waste, fraud, and abuse. (GAO-10-357)
- USAID lacked a comprehensive operational strategy to direct its early reconstruction efforts in Afghanistan and did not always require contractors to fulfill contract provisions, such as work plans, needed to ensure contractor accountability and facilitate USAID oversight, making it difficult to gauge results and possibly leading to waste. In some cases, the use of grants instead of contracts to accelerate the construction of schools and clinics made it difficult for USAID to hold grantees accountable, because no-penalty clauses were included in the grant agreements. (GAO-05-742)

Contractor Oversight

Our work also found that contract management and oversight were more challenging because of a high number of contracts, a shortage of oversight personnel, difficulties with Afghan contractors unfamiliar with

Examples of Agency Actions Taken to Address GAO Recommendations

We made a number of recommendations that cover this and other management areas, most of which the agencies involved have implemented. For example:

- We recommended that State take various steps to improve oversight of contracts that closely support inherently governmental functions. In response, State took several actions, including updating its *Foreign Affairs Manual* to incorporate new guidelines and procedures for assessing the appropriate mix of contractor and federal employees, and issuing a *Procurement Information Bulletin* that provides potential oversight strategies to mitigate risks of contractors performing tasks closely related to inherently governmental functions. (GAO-10-357)
- We recommended that DOD develop standards regarding the number of contracts that a contracting officer's representative can manage and oversee. In response, DOD finalized an instruction stating that the contracting officer must ensure that individuals designated as contracting officer's representatives are able to dedicate sufficient time to perform effective oversight on each designated contract. (GAO-12-290)
- We recommended that DOD, State, and USAID develop a more precise definition of recruitment fees, including permissible components and amounts. In response, DOD and USAID agreed to a rule defining "recruitment fees" that was published in the *Federal Register*; and State issued revised guidance on recruitment fees. (GAO-15-102)

U.S. requirements, and limited guidance on recruitment. These factors resulted in delays, increased costs, errors, and potential abuse. For example:

- A contractor built an entire compound of five buildings in the wrong location. According to DOD, the compound should have been constructed on base behind the security walls but instead was constructed outside the perimeter of the base in a non-secure location. Contracting officials we spoke with attributed the problem to the numerous contracts managed by the contracting officer's representative and a lack of time to perform contract oversight duties. As a result, according to officials, the buildings (shown in fig. 1) could not be used. The cost of the compound including the five buildings was $2.4 million. (GAO-12-290)

Figure 1: Compound Comprising Five Buildings Constructed in a Non-secure Location outside the Perimeter of a Base

Source: Photograph and annotations provided by DOD personnel in Afghanistan. | GAO-21-32R

- Officials stated that local contractors frequently require more oversight than U.S. firms because they lack experience, have limited capacity, are frequently less capable then their U.S. counterparts, are unfamiliar with U.S. quality standards and expectations, or lack the quality-control processes that U.S. firms have in place. For example, according to DOD officials, buildings constructed by Afghan contractors had to be re-wired, and trucking companies contracted to move U.S. goods often failed to meet delivery schedules. (GAO-10-551T)
- According to officials, facilities were sometimes deficient and had to be reconstructed at great additional expense to the taxpayer because contracting officials did not have the subject area-related technical expertise needed to oversee contracts or access to subject matter experts. For example, one official was assigned to more than a dozen construction projects and was unable to be at each site during key phases of the project. Consequently, in such situations, construction was completed without sufficient oversight and problems were sometimes identified after facilities had been completed. (GAO-12-290)
- Contractors and contracting officers had limited ability to implement policy and guidance on recruitment fees because agencies did not specify what components or amounts of recruitment fees were considered permissible. On some contracts in Afghanistan, foreign workers reported paying for their jobs, which can lead to abuses related to trafficking in persons, such as debt bondage. On one contract, we found that more than 1,900 workers reported paying fees for the jobs, in some cases averaging approximately 5 months' salary and, in one case, amounting to more than 1 year's salary. (GAO-15-102)

Information Quality and Data Reliability

Quality information—appropriate, current, complete, accurate, accessible, and timely—is vital for an entity to achieve its objectives.

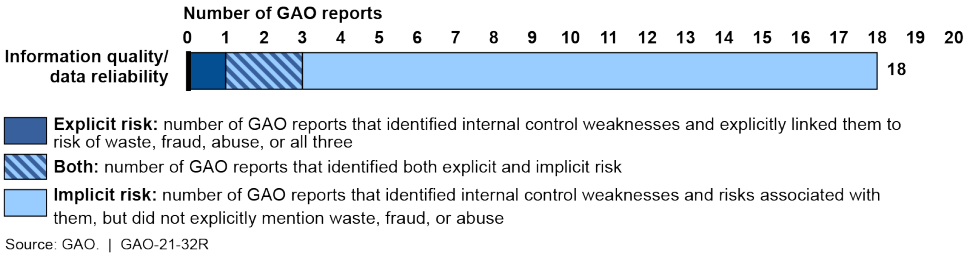
According to the Green Book, management should use quality information to achieve the entity's objectives. For example:

- Management designs a process to identify the information requirements needed to achieve the objectives and address the risks.
- Management obtains relevant data from reliable internal and external sources in a timely manner based on the identified information requirements.
- Management processes the obtained data into quality information, which meets the identified information requirements.

Quality information enables decision makers to make informed decisions and evaluate the entity's performance in achieving key objectives and addressing risks.

Lack of Comprehensive Information and Unreliable Data

Number of GAO Reports on Afghanistan Reconstruction Issued from 2002 through 2020 in Which We Identified Internal Control Weaknesses in Information Quality and Data Reliability



Note: Explicit risk includes several instances of documented waste and allegations of waste, fraud, and abuse. It also includes instances where internal control weaknesses were linked to related terms such as "theft" and "misuse."

In our reporting on Afghanistan reconstruction from 2002 through 2020, we identified a lack of comprehensive information and unreliable data as weaknesses related to information quality and data reliability that can increase the risk of waste, fraud, and abuse. Collecting and retaining comprehensive information are vital to agencies' strategic planning and implementation of U.S. development efforts in Afghanistan. Reliable, meaningful data are a starting point for informing agency decisions and ensuring proper management and oversight of development activities in Afghanistan.

Lack of Comprehensive Information

Our work highlighted the lack of comprehensive information related to development efforts in Afghanistan, including information that was incomplete, inaccessible, or inconsistent. For example, we reported the following:

- **Incomplete information.** The U.S. Army Security Assistance Command and Combined Security Transition Command–Afghanistan did not maintain complete inventory records for weapons that the U.S. procured and shipped to Afghanistan from December 2004 through June 2008. For example, for about 46,000 weapons, the U.S. Army Security Assistance Command did not maintain serial number records, information that is fundamental to weapons accountability. We found that as a result, the Defense organizations could not verify the delivery and subsequent control of weapons in Afghanistan, where potential theft and misuse of weapons pose a significant danger to U.S. and coalition forces involved in security, stabilization, and reconstruction. (GAO-09-267)
- **Inaccessible information.** While the Army and Marine Corps developed training programs for security force assistance advisor teams in Afghanistan—teams with specialized capabilities working with Afghan army and police units—the teams varied in the extent to which they had access to specific information to help prepare them for their mission prior to deployment. We found that improving the availability of mission-specific information, such as the capabilities of counterpart units, prior to deployment would help enhance the ability of advisor teams to prepare for and undertake their efforts immediately upon deployment and help maximize their impact. (GAO-13-381)

Examples of Agency Actions Taken to Address GAO Recommendations

We made a number of recommendations that cover this and other management areas, most of which the agencies involved have implemented. For example:

- We recommended that DOD track by serial number all weapons it procures or receives from international donors for the Afghan National Security Forces. In response, the Assistant Secretary of Defense for Global Security Affairs directed relevant DOD entities to implement controls that include the registration of serial numbers for small arms and the maintenance of detailed records of origin, shipping, and distribution for all defense articles. (GAO-09-267)
- We recommended that DOD improve the availability of mission-specific information during pre-deployment training for Afghanistan Security Force Assistance advisor teams. In response, U.S. Army officials stated that training was improved to include multiple engagements with theater experts either in person or via secure video conference to enhance their understanding of the operational environment to which Security Force Assistance Brigades will deploy. (GAO-13-381)
- We recommended that USAID develop written procedures for reporting and verifying information on USAID-administered assistance to Afghanistan for inclusion in its Afghan Info database. In response, USAID provided instructions on monitoring and reporting on project performance, including identifying who is responsible for what tasks, and disseminated additional guidance to all Afghanistan Mission staff. (GAO-13-34)

- **Inconsistent information.** DOD, State, and USAID did not use consistent methodologies to obtain and present the data contained in their 2011 joint report to Congress on information regarding contracts and assistance instruments with work performed in Iraq and Afghanistan, thereby limiting the comparability of information across agencies. For example, it was not possible to obtain an accurate number for the total value of new contracts awarded across agencies in Afghanistan because the agencies used different measures for contract values and one agency did not break out values by country. We found that differences in methodology, definitions, and presentation limited the usefulness of the resulting joint report. As a result, decision makers were unable to use the information in the report to obtain an accurate overall picture of contracting and assistance activities in Iraq and Afghanistan. (GAO-12-977R)

Unreliable Data

Our work highlighted the lack of reliable data and information related to development efforts in Afghanistan. For example, we reported that:

- DOD lacked reliable information about the degree to which conventional Afghan National Defense Security Forces were able to operate and maintain U.S.-purchased equipment. According to DOD officials, DOD relied on conventional units' self-reporting of tactical abilities, which was not verified by U.S. officials and could be unreliable in its consistency, comprehensiveness, and credibility. We found that without reliable information on the equipment operation and maintenance abilities of Afghan conventional forces, which represent nearly 75 percent of the Afghan National Defense Security Forces, DOD might not be able to fully evaluate the success of its train, advise, assist, and equip efforts in Afghanistan. (GAO-19-116)
- Three State bureaus were unable to provide reliable data on democracy assistance obligations for fiscal years 2012 through 2016. Data from these bureaus were incomplete, nonstandard, or inaccurate. We found that without reliable data from all relevant bureaus, State might not be able to effectively monitor its democracy assistance programming, including in Afghanistan, and report reliable data externally. (GAO-18-136)
- DOD lacked reasonable assurance that the information in its database of contracts and contractor personnel was consistently updated. DOD did not use its available mechanisms to track whether contractors entered data in accordance with the business rules governing data entry. We found that without timely and reliable contract and contractor personnel data, DOD did not have complete visibility of the number of contractors present in its operations. (GAO-15-250)
- USAID lacked comprehensive guidance for reporting and verifying information about development activities provided by implementing partners for inclusion in its database. We found that without policies and procedures for reporting and verifying such information, USAID risked disruptions in the availability of information about its development efforts in Afghanistan—information that is needed to monitor projects and coordinate with other stakeholders. (GAO-13-34)

Coordination

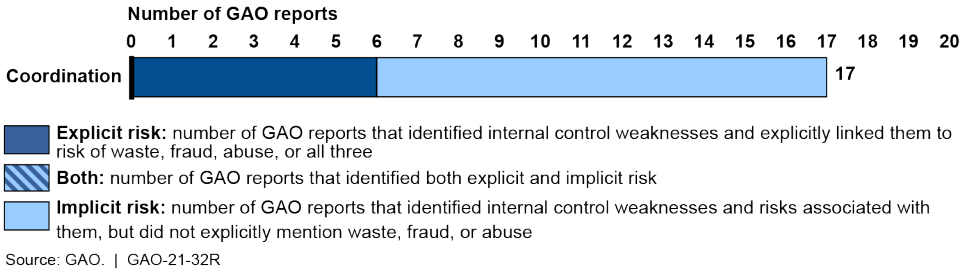
We have reported on the importance of interagency collaboration when efforts involve multiple agencies, and have found that interagency coordination may reduce potentially duplicative, overlapping, or fragmented efforts. For example, implementing foreign aid—which includes Afghanistan reconstruction activities—involves the collaborative efforts of multiple U.S. agencies. Our prior work has shown that foreign assistance strategies that address agencies' roles and responsibilities and interagency coordination mechanisms can help identify processes for effective collaboration.

The Green Book states that management should communicate both internally and externally the necessary quality information to achieve the entity's objectives. For example:

- Management communicates quality information down and across reporting lines to enable personnel to perform key roles in achieving objectives and addressing risks, among other things. In these communications, management assigns responsibilities for key roles.
- Management communicates with, and obtains quality information from, external parties using established reporting lines. This effort can help the entity achieve its objectives and address related risks.

Limited Information Sharing and Interagency Planning

Number of GAO Reports on Afghanistan Reconstruction Issued from 2002 through 2020 in Which We Identified Internal Control Weaknesses in Coordination



Source: GAO. | GAO-21-32R

Note: Explicit risk includes several instances of documented waste and allegations of waste, fraud, and abuse. It also includes instances where internal control weaknesses were linked to related terms such as "theft" and "misuse."

In our reporting on Afghanistan reconstruction from 2002 through 2020, we identified limited information sharing and interagency planning as weaknesses related to coordination that can increase the risk of waste, fraud, and abuse. Coordination includes U.S. efforts among agencies and with the Afghan government and other stakeholders, such as international donors. We have previously found that a lack of information sharing could create the potential for duplication among U.S. agencies involved in development efforts in Afghanistan. We have also found the need for improved interagency planning that includes defining common outcomes, addressing needs by leveraging resources, and agreeing on roles and responsibilities, among other things. Given the many U.S. government agencies operating in Afghanistan, our work recognized the importance of coordinated U.S. efforts to achieve results.

Limited Information Sharing

Our work highlighted the need to improve information sharing among U.S. agencies with development efforts in Afghanistan, which could help mitigate the risk of duplicative efforts. For example, we reported the following:

- Despite various coordination mechanisms, DOD and USAID lacked a common database to identify previous and ongoing development projects. We found that without such a mechanism to improve the visibility of development projects in Afghanistan, the U.S. government risked duplicating efforts and wasting taxpayer resources. (GAO-09-615)
- DOD, USAID, and State had not developed a formal method of sharing vendor vetting information in Afghanistan. We found that because the use of local vendors was a key component of the counterinsurgency strategy and awards to local vendors created the potential for fraud, corruption, and siphoning of funds to organizations hostile to the U.S., it was imperative that U.S. agencies coordinate efforts and share information about malign actors among all contracting parties. Otherwise, agencies might unknowingly contract with vendors that had been deemed a risk by other agencies. (GAO-11-355)

Examples of Agency Actions Taken to Address GAO Recommendations

We made a number of recommendations that cover this and other management areas, most of which the agencies involved have implemented. For example:

- We recommended that DOD, State, and USAID consider developing formalized procedures to promote interagency collaboration to ensure that vendors potentially posing a risk to U.S. forces in Afghanistan are vetted. In response, the U.S. Embassy in Kabul established an Inter-Agency Working Group. (GAO-11-355)
- We recommended that DOD improve information sharing among its Task Force for Business and Stability Operations and other federal agencies involved with stabilization and economic development efforts in Afghanistan. In response, DOD, State, and USAID agreed to set up a joint planning process, including a quarterly review, to facilitate implementation of Task Force programs. (GAO-11-715)
- We recommended that USAID, in conjunction with DOD and other relevant agencies, develop an interagency implementation plan to enhance coordination of U.S.-funded water projects in Afghanistan. In response, U.S. agencies, through the U.S. Embassy's Infrastructure Working Group, developed a synchronization matrix of U.S. military and civilian water sector projects and began to meet on a monthly basis with the Afghan government to assess, plan, and update project implementation. These actions resulted in improved interagency planning and better leveraging of U.S. resources on water-related issues. (GAO-11-138)

- DOD's Task Force for Business and Stability Operations, established to support economic stabilization efforts in Iraq and later expanded to Afghanistan, did not routinely participate in existing information-sharing mechanisms for agencies involved in development activities in Afghanistan, such as working groups. Further, DOD, State, and USAID had not determined how to integrate the Task Force into these information-sharing efforts. We found that improving efforts to share information could improve synergy among agencies, avoid duplication, and help achieve U.S. economic development goals. (GAO-11-715)

Limited Interagency Planning

Our work highlighted limited interagency planning related to development efforts in Afghanistan, including a lack of coordinated plans, clear roles and responsibilities, and common definitions. For example:

- **Lack of coordinated plans.** Developing plans for collaborative efforts can reinforce accountability. We reported that DOD and State had not developed a coordinated, detailed plan for completing and sustaining the Afghan National Security Forces. We found that without such a plan that includes clearly defined objectives and performance measures, among other things, decision makers might not have sufficient information to assess progress and allocate defense resources among competing priorities. (GAO-08-661) We also reported that the U.S. government lacked an interagency implementation plan for its water sector development efforts in Afghanistan, called for by the 2010 U.S. Inter-Agency Water Strategy. We found that developing a plan that addresses the leveraging of U.S. resources, establishes agreements on the roles and responsibilities of various U.S. agencies, and outlines a means to operate across agency boundaries could enhance the coordination of multiagency efforts. (GAO-11-138)
- **Lack of clear roles and responsibilities.** Agreeing on roles and responsibilities is a key practice that can enhance interagency collaboration. For example, we reported that U.S. agencies lacked clearly defined roles and responsibilities for providing security sector assistance, including assistance to foreign police forces. We found that U.S. agencies providing such assistance needed to define and agree on their roles and responsibilities to ensure that they make the most rational decisions about U.S. efforts to enhance foreign police forces' capability, including Afghanistan's police force. (GAO-12-534)
- **Lack of common definitions.** Defining and articulating a common outcome or purpose is a key practice that can enhance interagency collaboration. For example, we reported that State's framework for planning and coordinating stabilization and reconstruction operations lacked common definitions. The framework did not define what constituted stabilization or reconstruction operations or how these operations differed from other types of civilian and military operations, such as counterinsurgency and development assistance. As a result, it was not clear when, where, or how the agencies would apply the framework. We found that the lack of clear definitions could pose an obstacle to improved interagency planning and coordination of stabilization and reconstruction operations in foreign states, such as Afghanistan. (GAO-08-228T)

Enclosure III: Related GAO Reports

We found 50 GAO reports issued from 2002 through 2020 with findings linked to explicit or implicit risk of waste, fraud, or abuse related to Afghanistan reconstruction. In addition, we found 30 reports that reiterated findings discussed in greater detail in other reports. We created this grouping to avoid double counting. For example, we placed in this group a testimony that summarized findings from an underlying report.

Reports with Findings Linked to Explicit or Implicit Risk of Waste, Fraud, or Abuse Related to Afghanistan Reconstruction

Afghanistan Security: Some Improvements Reported in Afghan Forces' Capabilities, but Actions Needed to Enhance DOD Oversight of U.S.-Purchased Equipment. GAO-19-116. Washington, D.C.: October 15, 2018.

Afghanistan Security: Some Improvements Reported in Afghan Forces' Capabilities, but Actions Needed to Enhance DOD Oversight of U.S.-Purchased Equipment. GAO-18-662SU. Washington, D.C.: September 20, 2018.

Democracy Assistance: State Should Improve Accountability Over Funding; USAID Should Assess Whether New Processes Have Improved Award Documentation. GAO-18-136. Washington, D.C.: December 14, 2017.

Foreign Military Sales: DOD Needs to Improve Its Use of Performance Information to Manage the Program. GAO-17-703. Washington, D.C.: August 22, 2017.

Afghanistan: State and USAID Should Evaluate Actions Taken to Mitigate Effects of Attrition among Local Staff. GAO-16-100. Washington, D.C.: December 3, 2015.

Afghanistan: Embassy Construction Cost and Schedule Have Increased, and Further Facilities Planning Is Needed. GAO-15-410. Washington, D.C.: May 19, 2015.

Contingency Contracting: Contractor Personnel Tracking System Needs Better Plans and Guidance. GAO-15-250. Washington, D.C.: February 18, 2015.

Human Trafficking: Oversight of Contractors' Use of Foreign Workers in High-Risk Environments Needs to Be Strengthened. GAO-15-102. Washington, D.C.: November 18, 2014.

Federal Contracting: Noncompetitive Contracts Based on Urgency Need Additional Oversight. GAO-14-304. Washington, D.C.: March 26, 2014.

Afghanistan: Key Oversight Issues for USAID Development Efforts. GAO-14-448T. Washington, D.C.: March 13, 2014.

Security Force Assistance: More Detailed Planning and Improved Access to Information Needed to Guide Efforts of Advisor Teams in Afghanistan. GAO-13-381. Washington, D.C.: April 30, 2013.

Afghanistan: Key Oversight Issues. GAO-13-218SP. Washington, D.C.: February 11, 2013.

Afghanistan Development: Agencies Could Benefit from a Shared and More Comprehensive Database on U.S. Efforts. GAO-13-34. Washington, D.C.: November 7, 2012.

Prepositioned Materiel and Equipment: DOD Would Benefit from Developing Strategic Guidance and Improving Joint Oversight. GAO-12-916R. Washington, D.C.: September 20, 2012.

Iraq and Afghanistan: Agencies Are Taking Steps to Improve Data on Contracting but Need to Standardize Reporting. GAO-12-977R. Washington, D.C.: September 12, 2012.

Iraq and Afghanistan: State and DOD Should Ensure Interagency Acquisitions Are Effectively Managed and Comply with Fiscal Law. GAO-12-750. Washington, D.C.: August 2, 2012.

Foreign Police Assistance: Defined Roles and Improved Information Sharing Could Enhance Interagency Collaboration. GAO-12-534. Washington, D.C.: May 9, 2012.

Afghanistan Security: Estimated Costs to Support Afghan National Security Forces Underscore Concerns about Sustainability. GAO-12-438SU. Washington, D.C.: April 26, 2012.

Operational Contract Support: Management and Oversight Improvements Needed in Afghanistan. GAO-12-290. Washington, D.C.: March 29, 2012.

International Military Education and Training: Agencies Should Emphasize Human Rights Training and Improve Evaluations. GAO-12-123. Washington, D.C.: October 27, 2011.

Contingency Contracting: Improved Planning and Management Oversight Needed to Address Challenges with Closing Contracts. GAO-11-891. Washington, D.C.: September 27, 2011.

Afghanistan Governance: Performance-Data Gaps Hinder Overall Assessment of U.S. Efforts to Build Financial Management Capacity. GAO-11-907. Washington, D.C.: September 20, 2011.

Foreign Assistance: The United States Provides Wide-ranging Trade Capacity Building Assistance, but Better Reporting and Evaluation Are Needed. GAO-11-727. Washington, D.C.: July 29, 2011.

DOD Task Force For Business and Stability Operations: Actions Needed to Establish Project Management Guidelines and Enhance Information Sharing. GAO-11-715. Washington, D.C.: July 29, 2011.

Afghanistan: Actions Needed to Improve Accountability of U.S. Assistance to Afghanistan Government. GAO-11-710. Washington, D.C.: July 20, 2011.

Afghanistan: U.S. Efforts to Vet Non-U.S. Vendors Need Improvement. GAO-11-355. Washington, D.C.: June 8, 2011.

Contingency Contracting: Observations on Actions Needed to Address Systemic Challenges. GAO-11-580. Washington, D.C.: April 25, 2011.

Afghanistan Security: Afghan Army Growing, but Additional Trainers Needed; Long-term Costs Not Determined. GAO-11-66. Washington, D.C.: January 27, 2011.

Afghanistan Development: U.S. Efforts to Support Afghan Water Sector Increasing, but Improvements Needed in Planning and Coordination. GAO-11-138. Washington, D.C.: November 15, 2010.

Afghanistan Development: Enhancements to Performance Management and Evaluation Efforts Could Improve USAID's Agricultural Programs. GAO-10-368. Washington, D.C.: July 14, 2010.

Foreign Assistance: USAID Needs to Improve Its Strategic Planning to Address Current and Future Workforce Needs. GAO-10-496. Washington, D.C.: June 30, 2010.

Afghanistan's Security Environment. GAO-10-613R. Washington, D.C.: May 5, 2010.

Contingency Contracting: Improvements Needed in Management of Contractors Supporting Contract and Grant Administration in Iraq and Afghanistan. GAO-10-357. Washington, D.C.: April 12, 2010.

Warfighter Support: Continued Actions Needed by DOD to Improve and Institutionalize Contractor Support in Contingency Operations. GAO-10-551T. Washington, D.C.: March 17, 2010.

UN Office for Project Services: Management Reforms Proceeding but Effectiveness Not Assessed, and USAID's Oversight of Grants Has Weaknesses. GAO-10-168. Washington, D.C.: November 19, 2009.

Afghanistan's Security Environment. GAO-10-178R. Washington, D.C.: November 5, 2009.

Contingency Contracting: Further Improvements Needed in Agency Tracking of Contractor Personnel and Contracts in Iraq and Afghanistan. GAO-10-187. Washington, D.C.: November 2, 2009.

Contingency Contracting: DOD, State, and USAID Continue to Face Challenges in Tracking Contractor Personnel and Contracts in Iraq and Afghanistan. GAO-10-1. Washington, D.C.: October 1, 2009.

Military Operations: Actions Needed to Improve Oversight and Interagency Coordination for the Commander's Emergency Response Program in Afghanistan. GAO-09-615. Washington, D.C.: May 18, 2009.

Afghanistan: Key Issues for Congressional Oversight. GAO-09-473SP. Washington, D.C.: April 21, 2009.

Afghanistan Security: U.S. Programs to Further Reform Ministry of Interior and National Police Challenged by Lack of Military Personnel and Afghan Cooperation. GAO-09-280. Washington, D.C.: March 9, 2009.

Afghanistan Security: Lack of Systematic Tracking Raises Significant Accountability Concerns about Weapons Provided to Afghan National Security Forces. GAO-09-267. Washington, D.C.: January 30, 2009.

Afghanistan Reconstruction: Progress Made in Constructing Roads, but Assessments for Determining Impact and a Sustainable Maintenance Program Are Needed. GAO-08-689. Washington, D.C.: July 8, 2008.

Afghanistan Security: Further Congressional Action May Be Needed to Ensure Completion of a Detailed Plan to Develop and Sustain Capable Afghan National Security Forces. GAO-08-661. Washington, D.C.: June 18, 2008.

Stabilization and Reconstruction: Actions Needed to Improve Governmentwide Planning and Capabilities for Future Operations. GAO-08-228T. Washington, D.C.: October 30, 2007.

Afghanistan Drug Control: Despite Improved Efforts, Deteriorating Security Threatens Success of U.S. Goals. GAO-07-78. Washington, D.C.: November 15, 2006.

Afghanistan Reconstruction: Despite Some Progress, Deteriorating Security and Other Obstacles Continue to Threaten Achievement of U.S. Goals. GAO-05-742. Washington, D.C.: July 28, 2005.

Afghanistan Security: Efforts to Establish Army and Police Have Made Progress, but Future Plans Need to Be Better Defined. GAO-05-575. Washington, D.C.: June 30, 2005.

Afghanistan Reconstruction: Deteriorating Security and Limited Resources Have Impeded Progress; Improvements in U.S. Strategy Needed. GAO-04-403. Washington, D.C.: June 2, 2004.

Foreign Assistance: Lack of Strategic Focus and Obstacles to Agricultural Recovery Threaten Afghanistan's Stability. GAO-03-607. Washington, D.C.: June 30, 2003.

Additional Reports that Reiterated Findings Discussed in Greater Detail in the Above Reports

Security Force Assistance: U.S. Advising of Afghan National Army Has Expanded since 2015, and the U.S. Army Has Deployed a New Advising Unit. GAO-19-251R. Washington, D.C.: December 19, 2018.

Overseas Contingency Operations: Observations on the Use of Force Management Levels in Afghanistan, Iraq, and Syria. GAO-17-246T. Washington, D.C.: December 1, 2016.

2016 Annual Report: Additional Opportunities to Reduce Fragmentation, Overlap, and Duplication and Achieve Other Financial Benefits. GAO-16-375SP. Washington, D.C.: April 13, 2016.

Afghanistan: Embassy Construction Cost and Schedule Have Increased, and Further Facilities Planning Is Needed. GAO-15-755T. Washington, D.C.: July 9, 2015.

Afghanistan: Kabul Embassy Construction Costs Have Increased and Schedules Have Been Extended. GAO-14-661R. Washington, D.C.: July 8, 2014.

Afghanistan: Oversight and Accountability of U.S. Assistance. GAO-14-680T. Washington, D.C.: June 10, 2014.

Contingency Contracting: State and USAID Made Progress Assessing and Implementing Changes, but Further Actions Needed. GAO-14-229. Washington, D.C.: February 14, 2014.

Operational Contract Support: Sustained DOD Leadership Needed to Better Prepare for Future Contingencies. GAO-12-1026T. Washington, D.C.: September 12, 2012.

Afghanistan Security: Long-standing Challenges May Affect Progress and Sustainment of Afghan National Security Forces. GAO-12-951T. Washington, D.C.: July 24, 2012.

Afghanistan: USAID Oversight of Assistance Funds and Programs. GAO-12-802T. Washington, D.C.: June 6, 2012.

Follow-up on 2011 Report: Status of Actions Taken to Reduce Duplication, Overlap, and Fragmentation, Save Tax Dollars, and Enhance Revenue. GAO-12-453SP. Washington, D.C.: February 28, 2012.

Afghanistan Security: Department of Defense Effort to Train Afghan Police Relies on Contractor Personnel to Fill Skill and Resource Gaps. GAO-12-293R. Washington, D.C.: February 23, 2012.

Iraq and Afghanistan: DOD, State, and USAID Cannot Fully Account for Contracts, Assistance Instruments, and Associated Personnel. GAO-11-886. Washington, D.C.: September 15, 2011.

Operational Contract Support: Actions Needed to Address Contract Oversight and Vetting of Non-U.S. Vendors in Afghanistan. GAO-11-771T. Washington, D.C.: June 30, 2011.

Foreign Operations: Key Issues for Congressional Oversight. GAO-11-419T. Washington, D.C.: March 3, 2011.

Opportunities to Reduce Potential Duplication in Government Programs, Save Tax Dollars, and Enhance Revenue. GAO-11-318SP. Washington, D.C.: March 1, 2011.

Iraq and Afghanistan: DOD, State, and USAID Face Continued Challenges in Tracking Contracts, Assistance Instruments, and Associated Personnel. GAO-11-1. Washington, D.C.: October 1, 2010.

Drug Control: International Programs Face Significant Challenges Reducing the Supply of Illegal Drugs but Support Broad U.S. Foreign Policy Objectives. GAO-10-921T. Washington, D.C.: July 21, 2010.

Afghanistan Development: USAID Continues to Face Challenges in Managing and Overseeing U.S. Development Assistance Programs. GAO-10-932T. Washington, D.C.: July 15, 2010.

Warfighter Support: Cultural Change Needed to Improve How DOD Plans for and Manages Operational Contract Support. GAO-10-829T. Washington, D.C.: June 29, 2010.

Iraq and Afghanistan: Agencies Face Challenges in Tracking Contracts, Grants, Cooperative Agreements, and Associated Personnel. GAO-10-509T. Washington, D.C.: March 23, 2010.

Contingency Contracting: DOD, State, and USAID Are Taking Actions to Track Contracts and Contractor Personnel in Iraq and Afghanistan. GAO-09-538T. Washington, D.C.: April 1, 2009.

FOUO Information Concerning Reform of the Afghan Ministry of Interior and Afghan National Police. GAO-09-477SU. Washington, D.C.: March 9, 2009.

Iraq and Afghanistan: Security, Economic, and Governance Challenges to Rebuilding Efforts Should Be Addressed in U.S. Strategies. GAO-09-476T. Washington, D.C.: March 25, 2009.

Iraq and Afghanistan: Availability of Forces, Equipment, and Infrastructure Should Be Considered in Developing U.S. Strategy and Plans. GAO-09-380T. Washington, D.C.: February 12, 2009.

Afghanistan Security: Corrective Actions Are Needed to Address Serious Accountability Concerns about Weapons Provided to Afghan National Security Forces. GAO-09-366T. Washington, D.C.: February 12, 2009.

Contingency Contracting: DOD, State, and USAID Contracts and Contractor Personnel in Iraq and Afghanistan. GAO-09-19. Washington, D.C.: October 1, 2008.

Afghanistan and Pakistan: Oversight of U.S. Interagency Efforts. GAO-09-1015T. Washington, D.C.: September 9, 2009.

Afghanistan Security: U.S. Efforts to Develop Capable Afghan Police Forces Face Challenges and Need a Coordinated, Detailed Plan to Help Ensure Accountability. GAO-08-883T. Washington, D.C.: June 18, 2008.

Securing, Stabilizing, and Reconstructing Afghanistan: Key Issues for Congressional Oversight. GAO-07-801SP. Washington, D.C.: May 24, 2007.

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