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Senate Committee on Homeland Security and Governmental Affairs Subcommittee on Contracting Oversight

on

"Contracts for Afghan National Police Training"

Chairman McCaskill, Ranking Member Brown, and distinguished members of this subcommittee, thank you for the opportunity to appear before you this afternoon to discuss our oversight of the joint effort between the Department of Defense and Department of State for police training in Afghanistan. Specifically, I will discuss our concerns regarding the management and oversight of the Department of State's Civilian Police (CIVPOL) Program contract in support of the Combined Security Transition Command-Afghanistan (CSTC-A). In addition, I will discuss challenges created by joint administration and responsibility of this contract. Finally, I will describe actions that CSTC-A planned to undertake once the contract has migrated to Department of Defense (DoD), which, if properly implemented, should address our concerns.

I want to emphasize that the DoD Office of the Inspector General (DoD IG) recognizes that the training of the Afghan National Police (ANP) is a key part of the U.S. strategy for Afghanistan. It is critical that training of the ANP and oversight of the training program be carried out in an effective manner with transparency, accountability and measurable results to show what has been accomplished.

# BACKGROUND

At the request of Chairman Inouye and Vice Chairman Cochran of the Senate Committee on Appropriations, Subcommittee on Defense, my staff in collaboration with the Inspector General of the Department of State, conducted an audit from June 2009, through January 2010, of the status of Afghanistan Security Forces funds the DoD provided to the Department of State (DOS) for the training of the ANP. The Senators requested we review contract documents and invoices to ensure they complied with Federal regulations and to determine if the contract met the needs of the DoD. The Senators also requested we review contractor invoices to determine whether the claimed costs were allowable, allocable, and reasonable.

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<sup>&</sup>quot;DOD Obligations and Expenditures of Funds Provided to the Department of State for the Training and Mentoring of the Afghan National Police," DOSIG Report No. MERO-A-10-06, DODIG Report No. D-2010-042, February 9, 2010

To address the Senators' request, we reviewed the contract, task orders, statements of work, and related modifications to ensure they complied with Federal regulations and met the needs of the DoD. We visited the DOS Bureau of International Narcotics and Law Enforcement Affairs (INL) in Washington, D.C., the U.S. Embassy in Kabul, Combined Security Transition Command – Afghanistan (CSTC-A) Headquarters at Camp Eggers, six of the nine ANP training centers in Afghanistan, and DynCorp facilities in the U.S. and Afghanistan. At INL's offices, we met with contract management and financial management staff to determine whether they adequately managed and oversaw the contract and whether they effectively managed ASF funds provided by DoD. In Afghanistan, we met with CSTC-A police development staff and DynCorp staff to determine the effectiveness of the ANP training program. At the U.S. Embassy in Kabul, we met with INL contract oversight staff to evaluate their contract oversight procedures.

### PRIOR INSPECTION AND ASSESSMENT REPORTS

In order to better understand the context in which we conducted the 2010 joint audit, it is worth noting that the DoD IG previously conducted oversight projects and provided similar recommendations relating to the ANP and the INL. On November 14, 2006, this office issued a joint report with the DOS OIG, "Interagency Assessment of Afghanistan Police Training and Readiness" (Report No. IE-2007-001). At that time, our offices jointly noted that readiness requirements for the ANP had already expanded beyond the scope of the training that was being provided. The assessment characterized the ANP readiness as being "far from adequate" and recommendations were made to CSTC-A and DOS for enhancements to the management and execution of the training program. Of particular note, the assessment contained a recommendation that INL assign a qualified contracting officer's representative (COR) on a permanent basis to Embassy Kabul to improve program management of the police training contract in support of CSTC-A. As outlined further below, the concern about the adequacy of INL staffing for oversight and contract management raised in our 2006 report is also a key finding of our January 2010 report.

On September 30, 2009, the DoD IG, Office of Special Plans and Operations, issued its findings relating to another DoD IG assessment involving the ANP, "Report on the Assessment of U.S. and Coalition Plans to Train, Equip, and Field the Afghan National Security Forces" (Report No.

SPO-2009-007). In identifying key "Areas of Concern," the report noted that there was a lack of appropriate oversight support for contract administration. Specifically, the report stated that there was an insufficient number of experienced and trained contracting officer and CORs incountry to provide appropriate contract oversight. The report also noted that there was an insufficient number of Defense Contract Management Agency personnel directly supporting CSTC-A to monitor performance on contracts.

The report examined other matters regarding the ANP instruction program itself, which at the time called for eight weeks of instruction – now reportedly being reduced to six weeks of instruction in order to more quickly achieve goals of increasing the overall size of the ANP. Our report found that the eight week instruction course was deficient in the area of civil policing and rule of law instruction. With regard to overall size and capability of the ANP, our report noted that the number of ANP personnel authorized at that time did not enable it to accomplish the broad scope of both the counterinsurgency and community policing challenges.

### **ANP TRAINING CONTRACTS**

The training and mentoring of the ANP is currently provided under the DOS CIVPOL contract with DynCorp International. This is an indefinite delivery/indefinite quantity contract managed by INL with several task orders, two of which specifically provided support for the training and mentoring of the ANP. At the time of our audit, the total value of the CIVPOL contract was \$1.36 billion, with the two ANP task orders making up \$1.27 billion of this amount. Since 2006, DoD has transferred \$1.04 billion of the funds appropriated for the Afghanistan Security Forces to INL to support the ANP training program, and in January 2010, DOS reported that they had expended \$780.3 million of these funds. The first of the ANP training task orders expired in October 2009, while the second has been extended until a new contract is issued.

Under the CIVPOL contract, DoD did not have the contractual authority to direct the contractor. This negatively impacted the U.S. Government's ability to effectively train the ANP to address the changing security environment. In addition, the inadequate contract oversight and financial management by DOS presented significant challenges.

Challenges with the DOS ANP Training Contract. The DOS CIVPOL contract did not meet DoD's needs in developing the ANP to provide security in countering the growing insurgency in Afghanistan because the contract did not allow DoD to make rapid changes in ANP training as the security situation in Afghanistan changed. In 2006, the security situation in Afghanistan was more suitable for a civilian police force whose mission was to enforce laws. This contributed to DoD's decision to use the existing CIVPOL contract to train, mentor, and equip elements of the Afghanistan Ministry of Interior, which include the ANP. Since that time, the security situation in Afghanistan has changed significantly as the insurgency has grown. The current CIVPOL contract no longer meets DoD's needs in developing the ANP to provide security in countering the insurgency in Afghanistan.

ANP average monthly death rates have steadily increased in the last 4 years, from 24 in 2006 to 123 in 2009. As the insurgency threats escalated, the need for additional ANP personnel with enhanced combat skills increased. To address this, the ANP needed increased training capacity, changes to the training curriculum, and more police mentor teams to develop the new ANP forces. Because of these increases in violence and the rising death rates among ANP, CSTC-A leadership stated that the focus of ANP training should have included more counterinsurgency and tactical skills training, which more resemble military training than civilian police force training.

In March 2009, the President announced a comprehensive new strategy for Afghanistan, which included an emphasis on training and increasing the size of Afghan security forces. According to CSTC-A senior officials, to effectively train and mentor the new ANP members, DoD needed the authority to direct the contractor to construct new training facilities to accommodate the increases in ANP forces, develop a new security-focused curriculum, and mentor ANP members in combat tactics. The Chief of Mission stated that despite excellent coordination between the U.S. Embassy and CSTC-A, the lack of a single, unified chain of command has sometimes created confusion and unnecessary delays in enhancing the program. Under the current CIVPOL contract, DoD must coordinate any changes through INL, which delays implementation and hampers the ability of DoD and the ANP to quickly respond to the rapidly changing security environment. For example, the current MOA between DOS and DoD states that DoD must provide updated training requirements 120 days in advance; however, according to INL

personnel, on average, it took 6 months to fulfill these requirements. CSTC-A officials stated they believe new program requirements can be implemented faster if DoD has contractual authority and is not required to coordinate program changes through another agency. Efficiency is necessary in order to rapidly respond to the changing Afghanistan security environment.

Planned DoD ANP Training Contract. In August 2009, DOS and DoD jointly proposed DoD assume responsibility for the basic ANP training and field mentoring and INL retain responsibility for advanced ANP training. DoD and DOS officials told us the training CSTC-A will provide under this proposal is designed to meet the current threat in Afghanistan. As such, the training will focus on survivability and tactical maneuvering in order to better prepare ANP to defend themselves and Afghan civilians against insurgent threats. The INL will continue training the ANP in traditional community policing methods.

In response to our draft audit report, the CSTC-A Deputy Commanding General provided a detailed description of the requirements for the ANP training program. The Deputy Commanding General also included the goals to simultaneously: reform and expand the ANP; provide resources to train and reform the police; increase recruiting, improve retention, and reduce attrition; and improve leadership and dismiss corrupt police officials. If properly executed, these efforts by CSTC-A should improve the ability of the ANP to address the growing insurgency and the planned growth to 134,000.

DoD planned to award a new task order for ANP training through a multiple-award schedule contract through the DoD Counter Narcoterrorism Technology Program Office, a component of the Army Space and Missile Defense Command. On March 15, 2010, the Government Accountability Office (GAO) sustained a pre-award protest of this action filed by DynCorp International. GAO recommended the Army cancel the task order requests for proposals and either conduct a full and open competition for these services, or prepare the appropriate justification required by the Competition in Contracting Act of 1984 to limit the competition. As part of contingency planning in case GAO sustained the DynCorp protest, INL and CSTC-A proposed several adjustments to the existing ANP training program to minimize disruption of training activities. These included adjusting the curriculum to focus more on counter-insurgency operations and combat survival skills, modifying the role of trainers, phasing in more U.S.

government and international trainers, and moving the contracting authority from Washington, DC to Kabul.

We should not immediately assume transferring the contract to DoD resolves the contract management and oversight challenges in the DOS ANP training effort. As we reported last year, the DoD Counter Narcoterrorism Technology Program Office has many of the same systemic weaknesses we identified in the DOS ANP training effort. Later this fiscal year, we plan to start an audit of the ANP contract transitioned to DoD. We plan to review whether DoD officials are managing and administering the contract in accordance with Federal and DoD policies. The audit is needed because of the critical importance of the ANP to the U.S. exit strategy in Afghanistan.

#### CHALLENGES IN CONTRACT MANAGEMENT

We identified several challenges in the DOS management and oversight of the ANP training contract. The challenges included insufficient number of oversight personnel; inadequate quality assurance; inadequate accountability of government furnished property; inadequate contract files; inadequate invoice reviews; inadequate information to support billing and payments; and the lack of DCAA support.

Insufficient Contracting Officer Representatives. DOS did not assign enough contract oversight personnel to the ANP task orders. Although the two ANP task orders were valued at over \$1.2 billion and DynCorp provided goods and services throughout Afghanistan, no full-time COR staff were assigned to oversee DynCorp's performance of the ANP task orders. The DOS assigned eight CORs to oversee task orders that included poppy eradication, drug interdiction, Justice Sector support, and Correction Sector support, and ANP training. Only three of the CORs were stationed in Afghanistan at the time of our fieldwork for the audit.

According to the three CORs stationed in Afghanistan, they did not have enough staff to sufficiently monitor contractor performance. These three CORs stated that due to the number of

<sup>&</sup>lt;sup>2</sup> "Contracts Supporting the DoD Counter Narcoterrorism Technology Program Office," Report No. D-2009-109, September 25, 2009

task orders under their purview, they spent only approximately 20 percent of their time on the two ANP training task orders, and most of that time was spent reviewing contractor purchase order requests and receipt of items in excess of \$3,000. The CORs stated that they did not have time to perform other required tasks, such as quality assurance and overseeing Government-furnished property.

In response to our report, the Deputy Commanding General for CSTC-A stated that, based on the lessons learned from the previous contracting strategy, 184 contracting staff will be assigned to oversee the contract, and a COR, along with 20 quality assurance personnel, will be stationed in Afghanistan. In addition, an O-6 military officer will be assigned to each ANP training center.

Inadequate Quality Assurance. DOS contracting and INL program officials did not develop a Quality Assurance Surveillance Plan for one of the ANP training task orders, and did not update the Quality Assurance Surveillance Plan for the other task order, to include requirements established in 10 Statements of Work issued after the surveillance plan was implemented, as required by Federal Acquisition Regulation Subpart 46.4, "Government Contract Quality Assurance." As a result, contract surveillance may not be conducted consistently among a rotational staff of CORs in Afghanistan. A Quality Assurance Surveillance Plan is an important control technique for contractor oversight. It describes the procedures the Government will use to ensure the contractor's performance meets the Statement of Work requirements. The Federal Acquisition Regulation states a Quality Assurance Surveillance Plan should be developed in conjunction with the performance work statement and should include a description of all work requiring surveillance, location of inspections, and the method for accepting the goods or services.

In response to our report, the Deputy Commanding General for CSTC-A stated that CSTC-A and the Counter Narcoterrorism Technology Program Office developed contractor performance standards with input from the contract bidders. He added these standards include measures of performance and effectiveness and will be incorporated into the Quality Assurance Surveillance Plan.

**Inadequate Accountability for Government Furnished Property.** There were inadequate controls over Government-furnished property under this contract. DynCorp procured

millions of dollars of property under the two ANP training task orders. Neither DOS nor DynCorp maintained an accurate inventory list of property paid for by the U.S. Government.

We could only verify 27.6 percent (34 out of 123 items) of the property that we randomly sampled to review at three of the ANP training centers we visited. Our random sample included both sensitive items [weapons and night-vision devices] and non-sensitive items such as communication equipment, electronics, and office equipment. During our site visit to the Kandahar training center, we were able to locate 2 of the 89 non-sensitive items in our sample. DynCorp staff reported that many of these items had been destroyed or relocated during floods in past years. In addition, we determined that nine weapons, including pistols and rifles, that the DynCorp inventory reported as being at the Kandahar training center armory, had actually been issued to contractor personnel out of the armory at DynCorp's administrative facility in Kabul. We successfully verified all sampled items at the Bamyan and Herat training centers.

Inaccurate inventories resulted from minimal oversight of Government-furnished property and indicate a deficiency in the internal controls of both DynCorp and INL. This can lead to an environment with higher risk of theft. DynCorp staff at these training centers stated that the CORs did not conduct regular site visits and never conducted an inventory of Government-furnished property.

The lack of sufficient numbers of CORs in Afghanistan contributed to the inability of DOS to properly oversee the contract. Had the CORs visited the training camps regularly, they could have discovered the destroyed equipment at Kandahar and learned that the contractor did not report it immediately as required by the statement of work. Without accurate inventory lists, the COR has no means of determining whether all Government-owned property has been properly accounted for. In response to our draft report, the CSTC-A Deputy Commanding General stated that INL and DynCorp had completed an inventory of over 91,000 property items, and the Defense Contract Management Agency will provide property management oversight and review the awarded contractor's property management system.

**Inadequate Contract Files.** When we reviewed the ANP training contract files maintained by the CORs in Afghanistan in August 2009, they lacked the most basic information needed to administer the contract. We were unable to locate statements of work, copies of

invoices, correspondence with the contractor, documentation of acceptability of goods and services, and documentation of site visit results. Since CORs stationed in Afghanistan rotate frequently and are entitled to 2 months rest and relaxation away from their post each year, the availability of contract and oversight information is important. Without this information, incoming or acting CORs lack the information and institutional knowledge they need to properly administer the contract.

In comments to our final audit report, the CSTC-A Deputy Commanding General stated that the Counter Narcoterrorism Technology Program Office will ensure contract documents are maintained in an electronic file sharing system that will be available to all CORs under the planned DoD contract.

Insufficient Review of Contractor Invoices. DOS personnel did not sufficiently review hundreds of millions of dollars of invoices. These invoice reviews were necessary to ensure that the government received the goods and services, to determine whether the contractor was entitled to payment for submitted invoices, and to prepare and maintain the supporting documents necessary to show contractor entitlement to payment. INL performed only high-level reviews, which consisted of verifying 10 basic items, such as the vendor name, invoice number, and contract number. Even though this review was in accordance with the Prompt Payment Act, it did not address whether DynCorp's invoice costs were allowable, allocable, or reasonable.

The DOS Foreign Affairs Handbook, the DoD Financial Management Regulation, and the Federal Acquisition Regulation address the topics of reviewing contract payments and invoices to ensure that costs are allowable, allocable, and reasonable. The COR should review invoices to determine the validity of the costs claimed and relate total expenditures to the progress of the contract. This is particularly important under cost-reimbursement contracts where contractor's vouchers may indicate performance problems and that corrective actions or additional oversight is required. However, vouchers alone do not provide sufficient information for tracking financial

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Under FAR 31.201, a cost is allowable only when the cost is reasonable, allocable, and conforms to the terms of the contract. A cost is allocable if it is (a) incurred specifically for the contract; (b) benefits both the contract and other work, and can be distributed to the contract and other work in reasonable proportion to the benefits received; or (c) necessary to the overall operation of the business, although a direct relationship to any particular cost objective cannot be shown. A cost is reasonable if, in its nature and amount, does not exceed that which would be incurred by a prudent person.

progress. Therefore, the Government is entitled to ask the contractor for additional information that is necessary to understand whether the charges billed are allowable, allocable, and reasonable—the basic tests contractor's costs must pass to be reimbursed.

Both the contracting officer and the COR responsible for approving the contractor invoices recognized the invoice reviews were insufficient. The contracting officer signed a modification to the CIVPOL contract, which stated all invoices were to be treated as provisional and subject to subsequent reviews, audits, and appropriate adjustments. Furthermore, the COR wrote a caveat on the invoices he signed that referenced this modification.

DOS established a separate Invoice Reconciliation Team to review previously approved invoices. At the time of our audit, the Invoice Reconciliation Team had not reviewed invoices under the two ANP training task orders; however, their reviews of other contract invoices identified \$322 million that was approved, even though the costs were not allowable, allocable, or reasonable. Furthermore, the Invoice Reconciliation Team estimated that approximately 50 percent of the approved invoices had errors. Invoice reviews years after the fact are very inefficient because documents are missing, memories are faded, and key contract staff are no longer available. The Special Inspector General for Iraq Reconstruction recently reported the DOS invoice reconciliation process for the Iraqi police training contract with DynCorp that has been ongoing since October 2006, will take 3 to 5 years to complete and only 5 of 10 invoice reconciliation team members remain to complete the review. The reconciliation is adversely affected not only by a shortage of personnel to examine invoices, but by a high error rate on invoices and missing support documentation.

Inadequate Information Supporting Billing and Payments. The CORs did not prepare or maintain documents supporting the payment of invoices in accordance with the DOS Foreign Affairs Handbook. Specifically, the CORs did not prepare or maintain receiving or inspection reports to document whether contractors were entitled to receive payments because they did not accept delivery of goods and services. They also did not perform site visits to

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<sup>&</sup>lt;sup>4</sup> "Long-standing Weaknesses in Department of State's Oversight of DynCorp Contract for Support of the Iraqi Police Training Program," Report No. 10-008, January 25, 2010

validate the existence or completion of goods and services. Instead, the COR accepted DynCorp's invoices as the Government's approval of goods or services accepted by the contractor.

Approving contractor invoices without assurance that the Government received what it paid for is not allowable. DOS's reliance on DynCorp's invoices causes us even greater concern given that, in April 2009, the Defense Contract Audit Agency (DCAA) identified significant internal control deficiencies in the system DynCorp uses to generate these invoices.<sup>5</sup>

The U.S. Government has the right to "disallow" costs and not reimburse the contractor for costs that are unreasonable in nature or amount. The right to exercise this power should encourage the contractor to manage efficiently. The planned increase in COR and quality assurance staff for the new contract should allow DoD to ensure that the contractor is entitled to payment.

Lack of Defense Contract Audit Agency Oversight. In November 2007, four years after the contract began, INL requested and authorized the DCAA to provide oversight of the DOS CIVPOL contract. However, the DCAA did not perform the proposed audits because the DOS contracting officer canceled the authorization on October 24, 2008.

In response to our draft report, the DCAA, Assistant Director for Integrity and Quality Assurance, stated that DCAA should have been reviewing the billings submitted to the DOS under these two task orders. Therefore, the Assistant Director recommended that DCAA be delegated the authority to review and authorize interim vouchers for reimbursement and be provided funding to accomplish these tasks.

The Assistant Director also stated that DCAA will include the follow-on contract in its established pre-payment and post-payment sampling and review plans. As a result, DCAA will review and provisionally approve interim vouchers submitted and the progress or milestone payments. The Assistant Director also recommended DOS engage DCAA to perform post-award audits of initial task order award proposals and subsequent task order modifications to ensure the Government's interest is protected.

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<sup>&</sup>lt;sup>5</sup> "Report on Audit of Billing System," Report No. 03181-2009D1101001, April 23, 2009

The Acting Assistant Secretary of State, INL, agreed with our recommendation that DOS request audit support from DCAA to determine the allowability, allocability, and reasonableness of invoices submitted under the two ANP training task orders. The Acting Assistant Secretary also stated that INL intends to take appropriate actions once DCAA presents its findings and recommendations.

### QUESTIONABLE FINANCIAL MANAGEMENT

The DOS used questionable financial management practices. Specifically, expired funds were not transferred back to the U.S. Treasury and DOS did not provide necessary accounting details for audit testing.

**Expired Funds.** DOS improperly kept \$80 million of funds transferred from DoD even though these funds had expired. The money used to fund the ANP training program came from three separate appropriations made for the Afghanistan Security Forces Fund. Each of these appropriations established availability periods for the use of these funds. As of December 2009, DOS was still holding \$80 million of funds that were no longer available to be used. The availability period ended in September 2007 for \$56.8 million of these funds and in September 2008 for the other \$23.2 million. We recommended DOS return the \$80 million of unexpended funds to the U.S. Treasury.

Accounting Details. In addition, DOS did not provide necessary accounting details for us to determine the validity of over \$200 million in expenditures for ANP training during our fieldwork. One of our planned audit tests was to review a sample of disbursement transactions to determine if they were supported by contractor invoices and represented costs that were allowable, allocable, and reasonable. Over our six months of fieldwork, we repeatedly requested that DOS provide a list of all disbursements of DoD funds made for the ANP training program. In September 2009, DOS provided a partial list of the disbursements that totaled only \$387 million of the \$604 million they had reported making. It was not until January 2010 that they provided a complete list of all disbursements. Because we received this additional data after we issued the draft report, we were unable to adequately test those disbursements to determine whether DOS had properly accounted for all of the ASF funds provided by DoD.

## INADEQUATE TRAINING FOR WOMEN AFGHAN POLICE

During the audit, we also reviewed the adequacy of the Afghan women's police training program. Only 131 women were trained for the ANP in the last four years, in spite of reports issued by DOS and DoD during the past three years that have identified the need for an Afghan women's police force. An interagency assessment of Afghanistan's police training and readiness was conducted jointly by the DOS and DoD. The report of November 2006 found that there were only 91 low-ranking female police personnel in Afghanistan—a country of approximately 28 million people. The report further stated the number of female police should increase substantially because in a Muslim country, only female police can closely interact with female suspects, respond to domestic disputes, and search women at border crossings.

The first INL-funded women's police training program was conducted at the Herat training center in July 2007. Planning for a dedicated Women's Police Corps facility began in February 2008. Following the planning and construction phases, the first Women's Police Corps training class was held in Kabul in November 2008. According to Deputy Commanding General, CSTC-A, the Women's Police Corps training facility in Jalalabad opened in November 2009 and it has the capacity to meet requirements for an additional 1,389 female police members. Both the Kabul and Jalalabad facilities were designed to train 30 women recruits over an 8-week training cycle. The Kabul Women's Police Corps has trained 20 to 42 female police per class through its first four training cycles since November 2008.

While we believe the U.S.-funded ANP program has laid the foundation for an effective women's police training program, progress made so far is not adequate. At the time of our audit, only one women's training facility in Kabul was in operation, whereas there were eight training centers for male police officers in Afghanistan. According to statistics provided by DynCorp, 172,130 ANP have completed basic and advanced training courses but only 131 are women.

According to the information provided by INL, approximately \$6.6 million was provided to construct and operate the Women's Police Corps facilities in Kabul and Jalalabad. This amount is insignificant compared to the total funding provided by the U.S. Government for the ANP training program.

#### CLOSING & PLANS FOR ADDITIONAL CONTINGENCY OPERATIONS OVERSIGHT PROJECTS

The DoD Office of the Inspector General recognizes that the training of the Afghan National Police is a key part of the U.S. exit strategy for Afghanistan. We will be following closely the Department's efforts to provide training. We plan to initiate an audit of the Afghan National Police contract later this year, after it has transitioned to DoD. In addition, we plan to return to Afghanistan in the August – September 2010 timeframe to continue our on-going initiative to assess the U.S., International Security Assistance Force-North Atlantic Treaty Organization and Coalition efforts to train and equip the Afghan National Security Forces.

Oversight of U.S. contingency operations in Southwest Asia is a top priority of the DoD IG. As the principal oversight agency for accountability within the Department of Defense, the DoD IG is committed to providing effective and meaningful oversight in Southwest Asia. Our priority is to assist DoD and the Congress in identifying and deterring waste, fraud, and abuse of taxpayer monies; and, most importantly, ensuring the brave men and women serving in Southwest Asia are as well equipped and led as possible. We will continue to coordinate and integrate our efforts within the oversight community to minimize duplication and ensure oversight coverage is as comprehensive and effective as possible.

We thank the Subcommittee for the opportunity to discuss our work in Afghanistan and look forward to continuing our strong working relationship with the Congress and with all oversight organizations in Southwest Asia.