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U.S. Department of State Office of Inspector General-Middle East Regional Operations

During this quarter, State OIG released four reports related to Afghanistan reconstruction.

Audit of the Bureau of Diplomatic Security

State OIG issued an audit of the Bureau of Diplomatic Security's Management and Oversight of Explosives Detection Canine Services in Afghanistan.

Audit of the Bureau of International Narcotics and Law Enforcement Affairs

State OIG issued an audit of Bureau of International Narcotics and Law Enforcement Affairs Invoice Review Process for Contracts in Afghanistan.

Audit of the Bureau of Overseas Building Operations

State OIG issued an audit of Bureau of Overseas Building Operations oversight of new construction projects at Embassy Kabul.

Management Assistance Report for DynCorp

State OIG issued a management-assistance report on DynCorp intelligence analysts supporting the embassy air program's lack of access to the information needed to identify risks and mitigate threats.

Government Accountability Office

During this quarter, GAO released one report related to Afghanistan reconstruction.

Afghan and Iraqi Special Immigrants: More Information on Their Resettlement Outcomes Would be Beneficial

Since fiscal year 2011, about 13,000 Afghan and Iraqi nationals (excluding family members) have resettled in the United States under special immigrant visas (SIV), but limited data on their outcomes are available from the Department of State (State) and the Department of Health and Human Services (HHS). State collects data on SIV holders' resettlement outcomes once, 90 days after they arrive. GAO's analysis of State's data from October 2010 through December 2016 showed that the majority of principal SIV holders—those who worked for the U.S. government—were unemployed at the 90-day point, including those reporting high levels of education and spoken English.

Separately, HHS collects data on about one-third of resettled SIV holders (those in one HHS grant program). According to HHS' fiscal year 2016 data (the only year available), most of these SIV holders were employed and not receiving cash assistance six months after arrival; however, these data are not representative of all SIV holders.

GAO did not identify any outcome data for SIV holders beyond six months after arrival. HHS annually surveys refugees up to five years after arrival, but does not do so for SIV holders. However, it has occasionally used its survey of refugees to analyze selected groups at no additional reported cost. Such analysis could provide valuable information on whether SIV holders have achieved longer-term assimilation, consistent with HHS' mission and program goals.

GAO recommends that (1) HHS consider including SIV holders in its annual survey on refugees' longer-term outcomes, and that (2) State provide more detailed information on key issues to prospective SIV holders. Both agencies agreed with our recommendations.

U.S. Army Audit Agency

The USAAA completed one audit related to Afghanistan reconstruction this quarter.

Accuracy of Army Financial Data Provided for the Cost of War Report to Congress

The purpose of this audit was to verify that the Army's financial data reported in the cost-of-war (CoW) report for Operation Freedom's Sentinel was accurate and submitted by required milestone dates. This audit was part of a joint effort by the USAAA, Naval Audit Service, and U.S. Air Force Audit Agency in which each agency reviewed its military-service organization's financial data for CoW reporting.

While the Army accurately reported most of its financial data for OFS that supported the FY 2016 CoW report (totaling about \$21.9 billion in cumulative obligations), it didn't submit its CoW financial data by established milestones. The audit showed the Army established a strategy to capture its financial data; however, processes to account for some obligation data needed improvement. Specifically, the Army overreported about \$25 million in obligations for the Military Personnel, Army appropriation. This occurred because key Army personnel didn't develop procedures to document all processes used to capture costs, and they used an inaccurate methodology to capture all OFS expenditures. In addition, the Army submitted FY 2016 execution data an average four days late for 11 of 12 months when compared to required milestone dates.

While the Army's overreported obligation of \$25 million appears nonmaterial, inaccurate reporting diminishes the relevance of financial information the Army provides to DOD for use by the U.S. Government Accountability Office and Congress. The Army's late submissions of execution data didn't appear to materially impact the timeliness of DOD's published monthly CoW reports.