CSTC-A’s ability to develop and validate clothing and equipment requirements for the ANDSF is limited by poor data, reliance on questionable assumptions, and a lack of clear roles and responsibilities. CSTC-A receives data from the Afghan government on ANDSF personnel numbers, consumption rates, and inventory levels, but the command acknowledged that this data is often inaccurate and therefore unreliable. Because CSTC-A could not rely on the Afghan government for accurate data, it defaulted to using problematic assumptions and estimates when calculating the Afghan military’s annual clothing and equipment replenishment needs. For example, coalition officials assume that the Afghan military is operating at full capacity and consumes all its clothing and equipment every year without any extra. Given CSTC-A’s history of delivering large shipments of clothing and equipment, the fact that the reported number of soldiers and police in the ANDSF is lower than what is authorized, and DOD’s own reports of unopened shipping crates with clothes that are not reflected in the ANDSF’s official inventories, it is unlikely that the ANDSF is using all of its clothing and equipment every year. Even though CSTC-A’s reliance on some assumptions and estimates like this one may be necessary given the lack of reliable data, opportunities exist to more accurately define the clothing and equipment requirements of the ANDSF.

Furthermore, SIGAR found that CSTC-A did not document roles and responsibilities in the acquisition process after the multinational coalition’s combat operations ended in 2014. At that time, the coalition redistributed clothing and equipment procurement functions among several entities, without formally documenting the roles and responsibilities of those entities. DOD officials said CSTC-A does not have trained logisticians on its staff specializing in clothing and individual equipment, increasing the risk of ordering the wrong items at the wrong times. In one case, a DOD official noted that confusion about who should be ordering uniforms became so severe that U.S. Special Forces had to execute an emergency order for the Afghan Special Forces because no other coalition organization knew that there was a shortage.

SIGAR found that each of CSTC-A’s three methods for acquiring clothing and equipment—local acquisition, direct assistance, and pseudo FMS—had mixed results that led to shortages and disruptions in the supply chain. CSTC-A provided clothing and equipment primarily through local acquisitions between 2008 and 2012, and through direct assistance between 2012 and 2013. The command supplemented these acquisitions with pseudo FMS orders, a method it has used continuously since 2003.

DOD officials who formerly worked within or in support of CSTC-A said they saw several problems with the quality of the goods local Afghan vendors provided. SIGAR was able to identify 187 contract actions issued since January 1, 2010. Of these 187 contract actions, Army Contracting Command-Rock Island could provide contract files for only 113. Of the 113, SIGAR analyzed files for only the 97 that involved financial transactions. For these 97 files, SIGAR found evidence that some vendors supplied poor-quality goods and did not meet scheduled delivery dates. Poor record keeping was evident from the beginning of the analysis because it took multiple steps to develop a list of local acquisition contracts. When asked about the 74 files not provided, the Closeout Office at Rock Island said DOD’s contingency contracting offices might not have sent them, some could have been destroyed in Afghanistan, and others could...
have been lost in transit. In several cases, SIGAR found memos stating that some documents were stored electronically on local servers in Afghanistan or were set aside with the intent to upload them to the global online systems. However, Army Contacting Command staff said they did not receive any electronic records for the contracting actions SIGAR reviewed. Despite the poor state of the local acquisition contract records, SIGAR found documents indicating instances in which CSTC-A encountered problems getting well-made items on time. For example, 9 of the 97 contract actions we reviewed were terminated for convenience or cancelled. In 2 of the 9, SIGAR found documentation stating the “contractor had performance issues throughout the span of the contract, and stopped performing.” In a third case, the termination officer wrote that the contractor did not deliver items in conformance with the contract specifications and delivered fewer items than ordered.

In 2012, CSTC-A began providing direct assistance to the MOD and MOI to purchase clothing and equipment, with the goal of shifting all ordering responsibility to the ministries by the end of 2014. However, less than a year later, the ANDSF faced critical shortages of uniform shirts, uniform pants, cold-weather coats, and other clothing. One coalition official said that in anticipation of the transition to the Resolute Support Mission in 2014, the coalition transferred many systems and responsibilities to the MOD and MOI before the Afghans were ready to handle them. Although a September 2013 CSTC-A memorandum judged direct assistance for clothing and equipment a success, other evidence indicated that problems had already surfaced. For example, a December 5, 2012, memorandum from the Special Operations Joint Task Force for Afghanistan to CSTC-A stated that the MOI did not place orders for critically needed Afghan Local Police field jackets, despite coalition advisors’ urging it to do so. According to coalition officials, the Afghan government tended to favor the cheapest contracts, even when they resulted in items that did not meet minimum quality standards.

In 2013, the Afghan government cancelled all of its clothing and equipment contracts because it did not award these contracts in time to avoid changes to U.S. law stating that any textile components used to make Afghan uniforms funded by DOD must be produced in the United States. Although the Afghan government requested a waiver for contracts that had already gone through the bidding process, CSTC-A officials told us they were legally required to deny the ministries’ requests for waivers. According to coalition advisors, the ministries’ mass cancellation of its contracts compounded ongoing clothing shortages. As of summer 2013, the gap between the ANDSF’s estimated need and existing inventories appeared to be substantial. According to Essential Function 5 (EF-5), the organization responsible for determining ANA and ANP clothing and equipment requirements and submitting orders, the ANP “had gone without proper uniforms for two years” and were “approaching [their] third winter without proper uniforms.” At that time, the ANP had only 21,951 uniform shirts and pants in stock, instead of its estimated annual need of 137,766, and 26,207 cold-weather coats, instead of its estimated annual need of 88,331.

Beginning in June 2013, CSTC-A shifted from direct assistance back to procuring all ANDSF clothing and equipment through pseudo FMS orders. However, CSTC-A was caught unprepared because its local acquisition office had been dissolved following the shift to direct assistance. Without the local acquisition office’s institutional knowledge, coalition officials wasted several months searching through old records in an attempt to recreate the ANDSF’s uniform specifications. Because CSTC-A could not get uniforms and winter clothing to the ANDSF on time, shortages that occurred during the 2012–2013 phase of direct assistance continued or intensified. For example, SIGAR found that winter clothes continued to be in short supply in 2015. In September 2015, SIGAR sent an alert letter to DOD notifying officials there that they had not shipped any winter clothes for the ANA in the past 2 years. For the ANP, SIGAR found that although CSTC-A had ordered some winter items, such as wool sweaters and underwear, it did not order enough to meet annual replenishment requirements. In response to the alert letter, DOD recognized the shortages of cold-weather clothing and said it would begin delivering winter clothing in late 2015. DOD later told us that these items had been ordered and began arriving in December 2015.

Additional problems occurred because CSTC-A’s attempts to address the shortages led to over-ordering and inventory surpluses. According to EF-5’s forecasting models, pieces of clothing and equipment need to be replaced every 1 to 2 years. However, rather than delivering annual replenishment rates in anticipation of requirements based on these forecasting models, CTSC-A has been reacting to emergency shortages for many of these items. For example, 34,500 helmets for the ANP were due to arrive in 2016, more than 10 times what EF-5’s forecasting models indicate the ANP needs annually, and, as already discussed, these forecasting models may be overestimating needs. Similarly, 252,172 ANA cold-weather coats are set to be delivered in 2017, more than enough to provide one to each of the 171,428 troops reported to be in the ANA. The remaining 80,744 jackets would create a 47 percent inventory surplus.

Coalition advisors and DOD officials offered three potential reasons why CSTC-A has ordered too few items in some cases and ordered too many items in others. First, the Afghan government’s unreliable personnel, inventory, and consumption reporting makes it difficult for coalition advisors to forecast how much clothing and equipment the ANA and ANP needs in any given year. Second, no one organization is a proponent for the ANA and ANP, and the coalition lacks trained logisticians with experience in clothing and

For more information, contact SIGAR Public Affairs at (703) 545-5974 or sigar.pentagon.ccr.mbx.public-affairs@mail.mil.
WHAT SIGAR RECOMMENDS

SIGAR is making five recommendations in this report. Specifically, SIGAR recommends that the Under Secretary of Defense for Policy direct the Commander of U.S. Central Command to direct the Commander of CSTC-A to:

1. Develop and implement corrective action plans within 90 days to improve clothing and equipment requirements forecasting models to better reflect ANA and ANP personnel, inventories, and consumption rates.

2. Document and implement guidance clarifying the roles and responsibilities for the coalition and Afghan government organizations involved in the clothing and equipment supply process, and clarifying the individual training required for identifying, assessing, reviewing, and validating requirements for acquiring clothing and equipment.

3. Assess projected delivery dates for all active pseudo FMS orders and orders from other sources of clothing and equipment, and adjust these orders when necessary to avoid under- or oversupplying items.

4. Complete, as soon as possible, the transition of archived receipt and title transfer records from paper to electronic, consistently document these records electronically in the future, and develop a system to automatically update the Security Cooperation Information Portal verifying when FMS orders have been received in Afghanistan.

5. Develop and implement enforcement mechanisms so that the command holds the MOD and MOI accountable for supporting and keeping personnel and inventory databases up to date under pseudo FMS, or direct assistance, if the coalition returns to this acquisition approach.

DOD concurred with all five recommendations and noted that it has started taking steps to address the deficiencies SIGAR identified.
April 25, 2017

The Honorable Jim Mattis
Secretary of Defense

The Honorable Theresa Whelan
Acting Under Secretary of Defense for Policy

General Joseph L. Votel
Commander, U.S. Central Command

General John W. Nicholson, Jr.
Commander, U.S. Forces–Afghanistan and
Commander, Resolute Support

Major General Richard G. Kaiser
Commander, Combined Security Transition Command–Afghanistan

This report discusses the results of SIGAR’s audit of the Department of Defense’s efforts to provide organizational clothing and individual equipment to the Afghan National Defense and Security Forces, which consists of the Afghan National Army (ANA) and Afghan National Police (ANP). The report focuses on obligations made from 2010 through 2015.

We are making five recommendations to the Under Secretary of Defense for Policy. Specifically, we recommend that the Under Secretary of Defense for Policy direct the Commander of U.S. Central Command to direct the Commander of the Combined Security Transition Command–Afghanistan (CSTC-A) to: (1) develop and implement corrective action plans within 90 days to improve clothing and equipment requirements forecasting models to better reflect ANA and ANP personnel, inventories, and consumption rates; (2) document and implement guidance clarifying the roles and responsibilities for the coalition and Afghan government organizations involved in the clothing and equipment supply process, and clarifying the individual training required for identifying, assessing, reviewing, and validating requirements for acquiring clothing and equipment; (3) assess projected delivery dates for all active pseudo Foreign Military Sales (FMS) orders and orders from other sources of clothing and equipment, and adjust these orders when necessary to avoid under- or oversupplying items. We also recommend that the Under Secretary of Defense for Policy direct the Commander of U.S. Central Command to direct the Commander of CSTC-A to: (4) complete, as soon as possible, the transition of archived receipt and title transfer records from paper to electronic, consistently document these records electronically in the future, and develop a system to automatically update the Security Cooperation Information Portal verifying when FMS orders have been received in Afghanistan; and (5) develop and implement enforcement mechanisms so that the command holds the Ministries of Defense and Interior accountable for supporting and keeping personnel and inventory databases up-to-date under pseudo FMS, or direct assistance, if the coalition returns to this acquisition approach.

We received written comments from the Under Secretary of Defense for Policy, which we have reproduced in appendix II. DOD concurred with all five recommendations and noted that it has started taking steps to address the deficiencies we identified. Additionally, DOD provided technical comments, which we incorporated into this report as appropriate.
SIGAR conducted this work under the authority of Public Law No. 110-181, as amended, and the Inspector General Act of 1978, as amended; and in accordance with generally accepted government auditing standards.

John F. Sopko
Special Inspector General
for Afghanistan Reconstruction
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<td>Afghanistan Financial Management Information System</td>
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<td>ANA</td>
<td>Afghan National Army</td>
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<td>ANDSF</td>
<td>Afghan National Defense and Security Forces</td>
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<td>ANP</td>
<td>Afghan National Police</td>
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<td>C-JTSCC</td>
<td>U.S. Central Command Joint Theater Support Contracting Command</td>
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<td>Core-IMS</td>
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<td>Foreign Military Sales</td>
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<td>Ministry of Interior</td>
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<td>OCIE</td>
<td>organizational clothing and individual equipment</td>
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Developing Afghanistan’s military and police into a capable, sustainable force that is able to provide security in the country has been a top priority for the U.S. government. To support this effort, from fiscal year (FY) 2002 to FY 2016, Congress appropriated approximately $64 billion to the Department of Defense (DOD) to train and equip the Afghan National Defense and Security Forces (ANDSF). Between 2010 and 2014, DOD spent more than $415 million of those funds on organizational clothing and individual equipment (OCIE), which includes items such as helmets, body armor, uniforms, ammunition pouches, socks, boots, and sleeping bags.¹ A lack of these items could adversely affect the ANDSF’s effectiveness and degrade its operational capabilities.

Following the completion of the coalition’s combat role in Afghanistan at the end of 2014, the multinational coalition launched the Resolute Support Mission on January 1, 2015, to provide further training, advice, and assistance for the ANDSF and the Afghan Ministries of Defense (MOD) and Interior (MOI). Under the Resolute Support Mission, the U.S. Combined Security Transition Command–Afghanistan (CSTC-A) is responsible for overseeing U.S. efforts and funding to equip and train the ANDSF, which includes providing OCIE.

On September 16, 2015, we wrote a letter to the Secretary of Defense expressing our concern over a potential critical shortage of cold-weather gear for the ANDSF in 2015 and 2016.² Our letter stated that a lack of cold-weather clothing could adversely affect the overall effectiveness of the ANDSF and degrade their operational capabilities during the winter months. Based on this concern, we suggested that the Resolute Support Mission and CSTC-A, in coordination with the MOD and MOI: (1) determine the number of cold-weather clothing items that the ANDSF currently has in stock and on order, as well as the anticipated dates any such items are to be delivered; (2) evaluate the extent of potential shortages; and (3) to the extent feasible, ensure that the ANDSF has an adequate number of cold-weather clothing items to issue to existing personnel and new recruits. In its response, DOD confirmed our analysis and detailed the actions it planned to take to mitigate the shortages of cold-weather clothing for the ANDSF. For example, DOD stated that it would order field jackets, boots, and winter fleeces and begin deliveries in October 2015, and later provided documentation showing that these items had been ordered and shipped to Afghanistan.

The objectives of this audit were to assess the extent to which DOD (1) developed and validated OCIE requirements for the ANDSF; (2) provided OCIE in accordance with ANDSF needs; and (3) provided oversight and accountability for OCIE and funds transferred to the Afghan government.

To accomplish these objectives, we reviewed contracts, task orders, purchase orders, inspection reports, and other contract documents, as well as DOD policies and records that affected OCIE supply processes from 2010 through 2015. We analyzed CSTC-A’s (1) documentation in the DOD Management Information System using a judgmental sample of 4,940 OCIE shipments shipped between April 2015 and October 2016; (2) retention of inspection and title transfer forms for OCIE shipments using a random sample of 65 shipments from a population of 1,630 shipments shipped between 2012 and 2015; and (3) retention of contracts for the acquisition of OCIE from local Afghan vendors from 2010 to 2012. We interviewed officials from DOD and the Resolute Support Mission, as well as former coalition advisors who were responsible for OCIE acquisitions. We conducted our work in Kabul, Afghanistan; Rock Island, Illinois; and Washington, D.C., from April 2015 through April 2017, in accordance with generally accepted government auditing standards. A more detailed discussion of our scope and methodology is in appendix I.

¹ DOD did not provide amounts spent on OCIE in 2015 and 2016 despite our multiple requests.
BACKGROUND

Several Organizations Are Involved in Funding, Purchasing, Delivering, and Accounting for the ANDSF’s OCIE

Equipping the ANDSF involves more than a dozen Afghan, U.S., and international organizations. The ANDSF consists primarily of the Afghan National Army (ANA) and Afghan National Police (ANP). The ANA is organized and funded under the MOD, and the ANP is organized and funded under the MOI. The Afghan Ministry of Finance budgets and funds Afghan ministries, and oversees and approves the expenditures they make. Under the Resolute Support Mission, CSTC-A is responsible for overseeing U.S. efforts and funding to equip and train the ANA and ANP. It is responsible for validating ANDSF requirements and existing supply levels, and ensuring that the Afghan government appropriately uses and accounts for U.S. funds provided through the Afghanistan Security Forces Fund. CSTC-A’s organization includes several elements, called essential functions (EF), of the Resolute Support Mission, including:

- **EF-1** – “Planning, Programming, Budgeting, and Execution”: Establishing a base of knowledge in the key fundamental skills needed to raise and sustain effective Afghan security institutions, such as the MOD and MOI.
- **EF-2** – “Transparency, Accountability, and Oversight”: Ensuring civilian governance of the Afghan security institutions, to include rule of law institutions, and restoring trust and confidence in a government that serves and protects its people.
- **EF-5** – “Sustainment”: Ensuring that today’s gains in Afghanistan are lasting and that the ANDSF is properly equipped to meet challenges.

According to CSTC-A, the U.S. Central Command Joint Theater Support Contracting Command (C-JTSCC) administered and issued contracts with local Afghan vendors to acquire OCIE on CSTC-A’s behalf.

DOD Used Three Different Methods to Acquire OCIE

DOD has provided OCIE to the ANDSF through three methods:

1. **“Pseudo” Foreign Military Sales (FMS),** which can be used both for purchasing new supplies from DOD vendors and transferring excess items from the U.S. military to foreign customers;
2. **Local acquisitions,** or purchases from Afghan vendors via U.S. contracts awarded by C-JTSCC; and
3. **Providing U.S. funds to the MOD and MOI as direct assistance to enable the procurement of OCIE through Afghan government contracts.**

Currently, CSTC-A and other coalition organizations provide the requirements, oversight, and accountability for pseudo FMS and local acquisition contracts, while the MOD and MOI manage direct assistance with oversight.

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3 The North Atlantic Treaty Organization’s Resolute Support Mission is organized along eight EFs deemed critical for the ANDSF to become a self-sustaining force that is capable of securing Afghanistan. The EFs were conceived as functionally based advising organizations that would consolidate advising activities previously scattered among coalition units. In addition to the three EFs listed in the text, the remaining EFs are as follows: EF-3 – Civilian Governance of the ANDSF; EF-4 – Force Generation; EF-6 – Strategy, Policy Planning, Resourcing, and Execution; EF-7 – Intelligence; and EF-8 – Strategic Communication.


5 FMS is a program DOD uses to provide security assistance to other countries. Typically, FMS is funded by the client country, and the client country is responsible for developing and validating requirements. In pseudo FMS, the U.S. government provides the funding and, in some cases, helps the client country—in this case the Afghan government—develop and validate requirements. Other elements of DOD refer to pseudo FMS as the “Building Partnership Capacity” program, but we use pseudo FMS because that is how CSTC-A referred to these acquisitions.
from the Ministry of Finance. CSTC-A also oversees the ministries’ use of direct assistance through its commitment letters with the ministries. Figure 1 illustrates the timeline for DOD’s use of each acquisition method.

**Figure 1 - DOD’s ANDSF OCIE Acquisition Methods Since 2003**

Source: SIGAR analysis of DOD documents

Note: CSTC-A did not exist prior to 2006. Before 2006, other DOD organizations ordered OCIE for the ANDSF. Pseudo FMS is shown as a continuous timeline because CSTC-A used this method to supplement OCIE procured through local acquisitions and direct assistance.

**Pseudo FMS**

In 2003, DOD started using the pseudo FMS method to purchase OCIE for the ANDSF through DOD’s supply chain. The pseudo FMS method is similar to the traditional FMS method with the key difference being that in the pseudo FMS process, the U.S. government is directly responsible for developing and validating requirements. In traditional FMS, which is funded either by the client country or by the U.S. government through Title 22 funding, the client country is responsible for developing and validating requirements.6

Under pseudo FMS, the U.S. government maintains custody and ownership of OCIE shipments until they arrive in Afghanistan. After arrival, the Afghan Union Transportation and Logistics Company—a CSTC-A contractor—inventorys the items electronically and transfers ownership of them to the Afghan government. At this point, the ANA and ANP pick up the shipments and move them to their warehouses, where the items are to be processed and logged into the Core Inventory Management System (Core-IMS), a web-based system that CSTC-A bought for the MOD and MOI in 2006 to improve their ability to track stocks of OCIE, weapons, ammunition, vehicle spare parts, and other property throughout ANDSF’s warehouse network.

**Local Acquisitions**

In 2008, under the Afghan First effort, CSTC-A began to acquire OCIE from local vendors. According to a former CSTC-A official who worked on OCIE acquisitions during this period, in 2010 CSTC-A opened an acquisition office in Kabul to better oversee acquisitions from those vendors. The goal of these and other Afghan First acquisitions was to use coalition contracts to build a local manufacturing base in Afghanistan and to eventually shift responsibility for these types of contracts from the coalition to the Afghan government. The officer said that between 2010 and 2012, CSTC-A procured OCIE primarily through Afghan vendors and supplemented those procurements with pseudo FMS orders. In a 2012 internal planning document, CSTC-A required local vendors to be Afghan-owned, employ no fewer than 51 percent Afghan citizens, and manufacture all their goods in Afghanistan.

CSTC-A officials told us they worked with the Afghan government to forecast and generate requirements, evaluate prospective vendors, create statements of work, inspect production facilities and products, and manage title transfers of items from the U.S. government to the Afghan government. CSTC-A officials stated that they allocated funds to purchase OCIE locally, and C-JTSCC and several other organizations awarded the contracts on CSTC-A’s behalf.

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6 Congress appropriates Title 22 funds to the Department of State to provide security assistance to other countries. The Department of State often transfers these funds to DOD, which in turn manages and executes most security assistance programs, including FMS. See RAND Corporation, *Security Cooperation Organization in the Country Team: Options for Success*, 2010.
After the local acquisitions office closed in 2013, C-JTSCC did not sign any new OCIE contracts with Afghan vendors. According to DOD policy, the Army Contracting Command—Rock Island Closeout Office is responsible for de-obligating excess funds from and keeping records for the closed C-JTSCC contracts.

**Direct Assistance**

In 2012, CSTC-A moved OCIE to direct assistance and provided Afghanistan Security Forces Fund funds directly to the Afghan government, so the MOD and MOI could manage their own purchases and assume responsibility for equipping and sustaining the ANA and ANP, respectively. In addition, CSTC-A stopped ordering OCIE through pseudo FMS and its local acquisitions office, though deliveries of existing orders purchased under these methods continued through 2013. In 2013, CSTC-A began signing annual commitment letters with the MOD and MOI that explained what each organization was responsible for, including the total amount of money CSTC-A intended to obligate and the circumstances in which it would not reimburse the ministries. CSTC-A officials told us that because the letters are nonbinding, the command is not legally required to enforce penalties for noncompliance as outlined in the letters. After signing these letters with CSTC-A, the ministries were supposed to then submit procurement and spending plans to CSTC-A that included the projected requirements they expected to fulfill for the following year.

Once CSTC-A approved these documents, the ministries were supposed to proceed to award and manage contracts, with coalition advisors assisting throughout the process. The Ministry of Finance was responsible for validating the payments on these contracts through its electronic Afghanistan Financial Management Information System (AFMIS). The ministry gives CSTC-A access to the system for oversight purposes.

**U.S. Law, Regulations, Policies, and Guidance Govern the Procurement, Supply, Accountability, and Oversight of U.S.-Funded OCIE**

A series of statutes, regulations, and agency policies govern DOD’s acquisitions of OCIE for the ANDSF. These include:

- **DOD Instruction 5010.40, “Managers’ Internal Control Program Procedures.”** This requires DOD organizations to implement a comprehensive system of internal controls that provides reasonable assurance that programs are operating as intended. Organizations with acquisition responsibilities are expected to implement policies and procedures that clarify roles and responsibilities, facilitate coordination, and provide training so acquisition employees can do their jobs adequately and effectively. Such organizations are also expected to solicit input and data from end-users—and check those data for timeliness and accuracy—when developing requirements, so they can meet the end-users’ needs more effectively.

- **Section 1225 of the National Defense Authorization Act for FY 2010.** This required the Secretary of Defense to “establish and carry out a program to provide for the registration and end-use monitoring of defense articles and defense services” transferred to Afghanistan. The registration and end-use monitoring requirements of section 1225 included “a detailed record of the origin, shipping, and distribution of all defense articles” transferred to the Afghan government.

- **In February 2011, the Under Secretary of Defense for Policy issued a policy memorandum requiring CSTC-A to:** (1) monitor direct assistance contract awards down to the subcontractor level to guard against conflicts of interest or unintended consequences, and (2) develop standards to demonstrate the impact direct assistance contributions had on the ANA and ANP’s ability to conduct independent security operations. CSTC-A subsequently developed its own standard operating procedures for direct assistance.

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8 Id.
In addition to the requirements described above, DOD organizations have issued manuals and other guidance that relate to OCIE acquisitions. For example, the Defense Security Cooperation Agency’s Security Assistance Management Manual describes the functions organizations, such as CSTC-A, are expected to perform during the pseudo FMS process.

Most recently, the Senate Committee on Appropriations has also expressed its concern about reports that Afghanistan Security Forces Fund “procurements made on behalf of the [ANDSF] may be exceeding the ANDSF’s current needs and not meeting other requirements identified by the Afghans.” The committee also expressed concern “about a lack of insight into the cost benefit analysis of procuring new equipment instead of refurbishing excess equipment.” The Committee encouraged DOD to address concerns about the ANDSF’s ability to absorb excess equipment, either by reducing procurements or by providing training and advice to ensure that items are fully utilized. The Committee also directed the CSTC-A commander “to provide to the congressional defense committees, a cost-benefit analysis of purchasing new equipment for the ANDSF instead of refurbishing excess defense articles.”

CSTC-A’S ABILITY TO DEVELOP AND VALIDATE OCIE REQUIREMENTS HAS BEEN LIMITED BY INACCURATE DATA, RELIANCE ON QUESTIONABLE ASSUMPTIONS, AND A LACK OF CLEAR ROLES AND RESPONSIBILITIES

CSTC-A is responsible for validating annual OCIE requirements, budgeting funds from the Afghanistan Security Forces Fund to procure OCIE, and placing orders to be fulfilled by other DOD components that either contract for new procurements or provide items as sales from existing supplies of DOD equipment. However, we found that because data CSTC-A receives from the Afghan government are often unreliable, the command has used questionable assumptions and estimates to set OCIE requirements, rather than relying on actual personnel, consumption, and inventory data. We also found that CSTC-A has not documented the process for determining ANA and ANP requirements, meaning that roles and responsibilities both among coalition organizations and within the Afghan government are left unclear.

Coalition Officials Do Not Use Valid Assumptions or Best Available Data in Estimating OCIE Requirements

Coalition advisors from EF-5, the CSTC-A organization accountable for developing and validating ANDSF OCIE requirements, stated that in 2015, the coalition developed new forecasting models to estimate OCIE requirements for both the ANA and ANP. These models use estimates and assumptions about personnel levels, inventories of OCIE, and consumption rates because the coalition cannot rely on the Afghan government to provide accurate data on these items.

According to DOD officials, supplies should ideally be tracked through a “demand-based” inventory management system. Such a system would alert Afghan logistics officers and their coalition counterparts when stocks of a given item dropped below a certain level. However, a lack of accurate data about ANA and ANP inventories and consumption has been widely reported by us and other oversight organizations, and this lack of data makes a demand-based inventory management system unworkable. For example, DOD’s Office of

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10 Id.
11 Id.
12 Id.
13 CSTC-A does not have the authority to award OCIE contracts.
Inspector General reported in 2009 that CSTC-A could not individually account for vehicles and radios supplied to the ANA because the Afghans were not consistently logging inventories in Core-IMS, the web-based system CSTC-A purchased for the ANDSF to manage its inventories. The office recommended that CSTC-A require a “wall-to-wall physical inventory” of all vehicles and radios at several ANA storage sites.  

In 2014, the Office of the Under Secretary of Defense for Acquisition, Technology, and Logistics reported that the ANDSF was unable to identify consumption data from prior years, affecting its ability to forecast future needs. That same year, DOD’s Office of Inspector General reported that the Afghan military was not fully using and could not support logistics information management systems, including Core-IMS, resulting in the use of manual processes that did not provide effective accountability over inventory. In addition, in 2015 a joint team of Afghan auditors and EF-2 officials found that not all supplies at a central supply depot were entered into Core-IMS.

Data about ANA and ANP personnel levels are also deficient. In 2015, we reported that ANA and ANP personnel and payroll processes had extensive internal control deficiencies, such as a lack of data reconciliation and verification procedures. We also found that the Afghan Human Resource Information System, which CSTC-A developed for the Afghan government in 2010, lacked important electronic data system functions and controls, such as the ability to differentiate between active and inactive personnel, and track employees by position and identification number.

During a discussion of our audit findings in November 2016, DOD officials told us that recently CSTC-A made significant improvements to Core-IMS through both software and hardware upgrades intended to improve the functionality of the platform, but they did not elaborate on the extent of these changes. They said these improvements would allow the coalition and ANDSF to better project OCIE requirements. Given Core-IMS’s current data reliability issues, however, EF-5 officials said that for the near future they are trying to predict the ANDSF’s restock and replenishment needs using assumptions and estimates about the Afghans’ personnel, inventories, and consumption of OCIE. For example, they assume that the ANDSF:  

- uses uniforms at roughly the same rates as U.S. military personnel in Afghanistan, if not slightly faster due to a general lack of laundering facilities;
- reuses body armor and helmets;
- needs to purchase uniforms for personnel levels authorized in the Afghan budget, rather than using assigned personnel levels; and
- has no inventory of perishable OCIE, such as uniforms and field jackets.

The use of these assumptions and estimates may be the best available methodology for now, but other sources are available that may provide better results. For example, reported personnel numbers, still considered higher than the actual number of ANDSF personnel, can provide a more accurate estimate than authorized levels. In May 2016, DOD reported that actual ANA troop levels were 171,428, which is 23,572 less than the authorized number of 195,000, and ANP personnel levels were 148,167, which is 8,833 less than the authorized number of 157,000. As we reported in our July 2016 quarterly report to Congress, CSTC-A told us it is implementing a biometric identification system to prevent ANA and ANP officers from reporting “ghost” personnel.

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personnel to obtain salary payments for troops that exist only on paper. By providing OCIE only to verified ANA and ANP personnel, rather than providing OCIE to every troop authorized in Afghanistan’s budget, CSTC-A would also decrease the risk of providing uniforms for nonexistent soldiers and police officers.\(^\text{19}\)

In addition, the assumption that the Afghan military has no inventory of perishable OCIE is not correct. In fact, in a letter to SIGAR dated October 28, 2015, the Office of the Assistant Secretary of Defense for Policy noted that CSTC-A personnel recently discovered containers at the ANA central warehouse containing uniform items that had not yet been inventoried. If CSTC-A continues to assume that the ANDSF is completely using up perishable OCIE every year, it will likely waste funds and create a surplus of inventory.

CSTC-A Did Not Document the Roles and Responsibilities of Each Organization Involved in the OCIE Acquisition Process

DOD Instruction 5010.40, “Managers’ Internal Control Program Procedures,” issued on May 30, 2013, requires DOD organizations to implement a comprehensive system of internal controls that provides reasonable assurance that programs are operating as intended. It states that the “Guidance on the Assessment of Acquisition Functions under Office of Management and Budget Circular No. A-123” applies in conducting internal control reviews of DOD instructions.\(^\text{20}\) According to this memorandum, organizations such as CSTC-A should be able to answer critical questions about their processes and internal controls, such as:

- What are the roles and responsibilities of stakeholders in the agency’s acquisition process?
- Are roles and responsibilities defined clearly and followed throughout the requirements planning and development process?

DOD and coalition officials we interviewed could not answer these questions. Specifically, CSTC-A did not have an official document designating EF-5’s roles and responsibilities as the lead organization for developing Afghan OCIE requirements. DOD and coalition officials said this lack of clearly defined roles and responsibilities has created problems in identifying accurate requirements. For example, one EF-5 advisor said that while other coalition organizations can submit pseudo FMS requests to CSTC-A, neither CSTC-A nor the requesting organization are required to discuss requirements with EF-5 when they order OCIE. Because it is unclear whether EF-5’s role is limited only to communicating the ANA and ANP’s requirements to CSTC-A, or whether it is also responsible for communicating requirements for other ANDSF service branches such as the Special Forces and Local Police, there is a risk that EF-5 will either order excess OCIE for an ANDSF element that has already been supported by another coalition organization, or not order OCIE for a service that has not otherwise been supported. For example, one DOD official said the confusion about who should be ordering uniforms became so severe in one case that U.S. Special Forces had to execute an emergency order to provide uniforms to its partners in the Afghan Special Forces because no other coalition organization knew there was a shortage.

The Management of Security Cooperation Manual, which provides guidance for FMS program officers, states that the FMS process normally begins with the customer—in this case, the MOD and MOI—submitting a letter of request defining its requirements. According to the Defense Security Cooperation Agency’s Security Assistance Management Manual, under the pseudo FMS process CSTC-A and other coalition organizations can submit the letters on behalf of the ministries, but the manual recommends that the Afghan government “provide details of their existing capabilities, capacity, and security requirements to enable identification and prioritization of [pseudo FMS] requirements.”\(^\text{21}\) However, DOD officials said the MOD and MOI lack the capacity to submit accurate requirements. As a result, EF-5 often has to develop these requirements for the ministries. According

\(^19\) SIGAR, Quarterly Report to the United States Congress, July 30, 2016.


to DOD officials, efforts are under way to modify the current pseudo FMS process to allow the two ministries to have more input and control over what CSTC-A procures through the FMS process.

DOD officials, including those from the Office of the Under Secretary of Defense for Policy, said that before the Resolute Support Mission began in 2014, the North Atlantic Treaty Organization Training Mission-Afghanistan managed OCIE requirements and supplies for the ANDSF. However, upon creation of the Resolute Support Mission, this organization was eliminated, and its functions were redistributed to various offices based on function. The officials said this left the ANA and ANP without a clear proponent within the coalition.

Furthermore, DOD and coalition officials said CSTC-A and Resolute Support Mission personnel have a basic understanding of what OCIE the ANDSF needs but generally do not understand the pseudo FMS process, U.S. procurement laws and regulations, and best practices for large-scale OCIE acquisition planning. According to DOD officials, CSTC-A does not have a trained logistcian on staff with expertise in OCIE acquisitions, which increases the risk that EF-5 will order the wrong items at the wrong times.

Without formal, documented roles and responsibilities, CSTC-A risks wasting resources through duplication of effort and allowing gaps to develop in OCIE acquisition and inventory levels. Additionally, CSTC-A cannot manage the acquisition cycle effectively and maintain institutional knowledge for future coalition personnel.

CSTC-A HAD LIMITED SUCCESS IN PROVIDING OCIE TO MEET THE ANDSF’S NEEDS

Between 2010 and 2014, CSTC-A’s use of multiple approaches to provide OCIE to the ANDSF had limited success, often resulting in shortages for some items and surplus inventory in others. In addition, weaknesses in each of the three methods CSTC-A used to purchase OCIE led to disruptions in the supply chain. For local acquisitions, Afghan vendors had problems fulfilling OCIE contract requirements. However, CSTC-A’s poor record keeping prevents it from assessing the overall performance of those vendors. Direct assistance was problematic because coalition officials said the Afghan government was not yet ready to handle the increased responsibility; as a result, critical shortages in OCIE developed. Additionally, DOD and coalition officials said CSTC-A’s use of pseudo FMS is considered a temporary fix, and CSTC-A has fallen into a pattern of executing emergency orders for OCIE, in some cases ordering more than the ANDSF needs.

Afghan Vendors Did Not Meet Contract Requirements, but the Full Extent of These Problems Is Unknown Due to Poor Record Keeping

Between 2008 and 2012, the U.S. Central Command Joint Theater Support Contracting Command (C-JTSCC) issued OCIE contracts and task orders to Afghan vendors on CSTC-A’s behalf. DOD officials who formerly worked within or in support of CSTC-A during this time said they saw several problems with the quality of the goods local vendors provided. Of the 187 contract actions we identified, we reviewed 97 and found evidence of poor quality and late deliveries.22 However, because DOD could not give us complete contract files for all of the contract actions, we could not determine how extensive these problems were or whether CSTC-A was able to successfully equip the ANA and ANP using contracts with local vendors.

Contract Files Were Missing or Incomplete

The full extent of Afghan vendor issues is unknown due to poor record keeping. To evaluate the extent to which CSTC-A’s local acquisitions method met the ANA and ANP’s needs, we attempted to identify all OCIE contracts awarded as part of the local acquisition program. However, we were able to identify only 187 contract actions issued since January 1, 2010. Poor record keeping was evident from the beginning of our analysis, as we went

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22 For the purposes of this report, we define a “contract action” as a contract, task order, or blanket purchase agreement call order that had a monetary amount associated with it.
through multiple steps to develop a list of local acquisition contracts for OCIE. We started by asking CSTC-A for all local acquisition contracts for OCIE, and the command produced a list of 69 contract actions. We then conducted an independent search of the Electronic Document Access database and found 116 additional actions. After reviewing the list we developed, the Army Contracting Command-Rock Island, which maintains C-JTSCC contract records, found two more, bringing the total number of contract actions to 187.

When we asked for the files for the 187 contract actions, the Closeout Office at Rock Island provided files for only 113, or 60 percent, of the actions. When asked about the remaining 74 files, the staff said C-JTSCC might not have sent them, some could have been destroyed in Afghanistan, and others could have been lost in transit. In several cases, we found memos stating that C-JTSCC stored some documents electronically on its local servers in Afghanistan or set them aside with the intent to upload them to global online systems. However, Army Contracting Command staff said they did not receive the electronic records from C-JTSCC.

Of the 113 files we received, we eliminated 16 because they did not involve financial transactions, leaving us with a total of 97 contract actions to review. We identified several gaps in documentation among these 97 remaining files. According to C-JTSCC Standard Operating Procedures 12-01.R1, archived contract files should “contain all documentation associated with the award and administration of the contract,” including the signed contract, invoices, and receipt forms. However, we found that 60 contract files were missing at least one of these three documents. Specifically:

- 14 files did not have a signed contract,
- 37 files did not have any invoices, and
- 46 files did not have any receiving forms.

Additionally, 81 of the 97 contract files we reviewed referred to supplementary materials, such as attachments, that were not included. For example, when we examined the file for one contract with the Afghan Vision Group, we found that the contractor received 27 orders for OCIE. However, we found that 23 of these 27 orders lacked critical information about what CSTC-A was ordering. Of the 23 orders:

- 20 did not document the item purchased,
- 23 did not document the quantities purchased, and
- 23 referred the reader to an attachment with more detailed order information, but only 3 had a copy of the attachment.

Without this information, it is impossible to determine from the contract file what CSTC-A ordered and received.

CSTC-A and C-JTSCC also did not fully document their quality control and oversight processes for these contract actions. According to Federal Acquisition Regulation 46.104, a contract file should contain records reflecting (1) the nature of contract quality assurance actions, including, when appropriate, the number of observations made and the number and type of defects, and (2) decisions regarding the acceptability of the products and actions taken to correct defects. We found that although 22 of the 97 contract files required vendors to provide samples for testing, only 1 had evidence showing that these tests took place. In a “Termination Show Cause” memorandum, C-JTSCC wrote that the contractor “failed to provide a sample from a local manufacturing facility owned and operated . . . in Afghanistan” as required by the contract, yet C-JTSCC issued two additional task orders under this contract that it later had to cancel because of problems with the contractor’s performance.

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23 The Electronic Document Access database is a web-based storage system maintained by the Defense Logistics Agency.

Some Local Vendors Did Not Deliver Well-Made Items on Time

We found instances in which CSTC-A and C-JTSCC encountered problems getting well-made items on time. Nine of the 97 contract files we reviewed were terminated for convenience or cancelled. In two of the nine, we found C-JTSCC documentation stating the “contractor had performance issues throughout the span of the contract, and stopped performing.” In a third case, the termination officer wrote that the contractor did not deliver items in conformance with the contract specifications and delivered fewer items than ordered.

Apart from the cancelled contracts, we found in the “Correspondence” folder at the back of one contract file e-mails between contracting officers discussing an issue with the quality of a vendor’s boots. According to documentation provided to us separately by a former CSTC-A official, CSTC-A cancelled the order, conducted a 30-day wear test, and intervened directly to improve the vendor’s manufacturing operations, as shown in photos 1 and 2. However, none of these corrective actions was documented in the contract file as required by Federal Acquisition Regulation 46.104.

![Photo 1 - Defective Boots Supplied by an Afghan Vendor](image)

![Photo 2 - CSTC-A Officials Inspect the Afghan Vendor’s Factory in Spring 2010](image)

Source: Former CSTC-A official  
Source: Former CSTC-A official

We also found that for at least seven contract actions, the vendors did not deliver items on schedule. In three of these, C-JTSCC amended the contract actions to extend the delivery date or reduce the number of items ordered because of the delay.

The Afghan Government’s Inability to Handle Direct Assistance Led to Critical Uniform Shortages

CSTC-A began providing direct assistance to the MOD and MOI to purchase OCIE in 2012 with the goal of shifting full responsibility for acquiring OCIE to the ministries by 2014. However, critical shortages of uniform shirts, uniform pants, cold-weather coats, and other clothing occurred within less than a year of the shift to direct assistance resulting in CSTC-A reverting to using pseudo FMS to acquire OCIE. One coalition official said that in anticipation of the transition to the Resolute Support Mission in 2014, the coalition transferred many systems and responsibilities to the MOD and MOI—such as AFMIS, Core-IMS, and acquisitions of commodities like OCIE—before the Afghans were ready to handle them.

As noted in a September 2013 memorandum, CSTC-A judged direct assistance for OCIE a success. However, other evidence indicated that problems had already surfaced. For example, a December 5, 2012, memorandum written by the Special Operations Joint Task Force for Afghanistan and sent to CSTC-A, stated that the MOI did not place orders for critically needed Afghan Local Police field jackets even though coalition advisors highlighted the shortages to them. According to coalition officials, the Afghan government tended to favor the cheapest contracts, even when they resulted in items that did not meet minimum quality standards.
Furthermore, Afghan vendors associated with CSTC-A’s local acquisitions method complained that once funding switched to direct assistance, Afghan government officials dropped them in favor of cheaper suppliers that provided poorer quality goods from China and Pakistan.

In 2013, the Afghan government cancelled OCIE contracts because the contracts were not awarded in compliance with section 826 of the National Defense Authorization Act for FY 2013, which required that textile components supplied by DOD to the ANDSF for the purpose of production of uniforms be produced in the United States. In April and July 2013, CSTC-A sent the Afghan government several memos raising concerns that the MOI had spent $12,659,970 and MOD $27,933,223 on uniform purchases that did not comply with section 826 and informed the ministries that they would not be reimbursed for these purchases. The ministries asked CSTC-A for a waiver for contracts that had been competed in the fall of 2012, before section 826 went into effect. They argued that re-competing the contracts would take too much time, given the time-sensitive nature of the procurements. CSTC-A officials told us that in order to comply with section 826 they were required to deny the ministries’ requests for waivers because the contracts were awarded after January 2013. In response, the ministries cancelled the contracts.

According to coalition advisors, the ministries’ mass cancellation of OCIE contracts compounded ongoing clothing shortages. As of summer 2013, the gap between the ANDSF’s estimated need and existing inventories was potentially substantial, given the known problems with Afghan requirement setting and inventory management. According to an EF-5 document analyzing the extent to which CSTC-A’s assistance had met the ANP’s projected OCIE needs, at that point the police “had gone without proper uniforms for two years” and were “approaching [their] third winter without proper uniforms.” At that time, the ANP had only 21,951 uniform shirts and pants in stock instead of its estimated annual need of 137,766, and 26,207 cold-weather coats instead of its estimated annual need of 88,331.

We analyzed reports compiled by DOD from the Security Cooperation Information Portal—an online DOD platform for coordinating pseudo FMS case information across U.S. military departments and with their international customers—and found that of the 121,766 field jackets, 278,069 shirts, and 341,832 trousers requisitioned in 2013, none was scheduled for delivery until after May 2014. E-mail traffic between the Defense Logistics Agency and CSTC-A indicates that the first field jackets arrived in Afghanistan in mid-January 2014, but only 5,500 had been shipped as of March 2014 and were in the inventory pipeline. According to the EF-5 official responsible for managing OCIE during this timeframe, most of the 121,766 field jackets did not arrive until after April 2014, and CSTC-A continued to receive shipments of these items through the summer, when the ANDSF least needed them.

CTSC-A’s Return to the Pseudo FMS Method Further Disrupted the OCIE Supply Chain

Beginning in June 2013, CSTC-A shifted from direct assistance back to procuring all OCIE directly from U.S. providers through pseudo FMS. However, CSTC-A was caught unprepared because its local acquisition office had been dissolved following the shift to direct assistance. Without the local acquisition office’s institutional knowledge, coalition officials wasted several months searching through old records in order to recreate the ANDSF’s uniform specifications. As a result, the OCIE shortages that began during the phase of direct assistance continued or got worse. Additional problems occurred because CSTC-A’s attempts to address the shortages led to over-ordering and inventory surpluses.

For example, we found that winter clothes were in very short supply. In September 2015, we sent an alert letter to DOD notifying officials there that they had not shipped any winter clothes for the ANA in the past 2 years.  

27 SIGAR, ANDSF Cold Weather Gear, 15-86-AL.
For the ANP, we found that although CSTC-A had ordered some winter items, such as wool sweaters and underwear, it did not order enough to meet annual replenishment requirements. CSTC-A ordered only 14,234 wool sweaters for 2015 and 2016, far fewer than the 410,328 they said would be needed to provide one to each newly recruited ANP police officer and replace sweaters for current officers. Similarly, according to coalition estimates, as of July 2015, CSTC-A had ordered only 29,700 undershirts for the ANP instead of the 410,328 CSTC-A said they needed, and delivered none. In response to our alert letter, DOD recognized the shortages of cold-weather clothing and said it would begin delivering winter clothing in late 2015. DOD later told us these items had been ordered and began arriving in December 2015.

According to EF-5’s forecasting models, many OCIE items need to be replaced every 1 to 2 years. However, rather than delivering annual replenishment rates in anticipation of requirements based on these forecasting models, CTSC-A has been reacting to emergency shortages for many of these items. For example, 34,500 helmets for the ANP were due to arrive in 2016, which is more than 10 times what EF-5’s forecasting models indicate the ANP needs annually, and, as discussed earlier in this report, these forecasting models may be overestimating needs. Similarly, 252,172 ANA cold-weather coats are set to be delivered in 2017, which is more than enough to provide one to each of the 171,428 troops reported to be in the ANA. The remaining 80,744 jackets would create a 47 percent surplus inventory. However, none of these items will be delivered in time to mitigate the shortages experienced in the winter of 2015-2016. Figure 2 contrasts delivery data for cold-weather coats with EF-5’s annual replenishment requirements.

**Figure 2 - Pseudo FMS Deliveries for ANA and ANP Coats Compared with Annual Replenishment Requirements**

![Graph showing delivery data for ANA and ANP coats compared with annual replenishment requirements.](source: SIGAR analysis of shipment data in the Security Cooperation Information Portal, April 2016)

Note: Figures for 2016, 2017, and 2018 are projections based on due out dates logged in the Security Cooperation Information Portal.

Additionally, officials from the Office of the Under Secretary of Defense for Policy expressed concern that CSTC-A is not taking advantage of excess defense articles as much as it could be. According to the Office for the Under Secretary of Defense for Policy, between 2010 and 2011, CSTC-A saved more than $45 million by repurposing U.S. Army surplus uniforms. However, since 2011, CSTC-A has not used excess defense articles any further. Officials suggested that CSTC-A could be saving more money by looking for additional opportunities to use excess defense articles.

Coalition advisors and DOD officials offered three potential reasons why CSTC-A has ordered too few items in some cases, ordered too many items in others, and underused excess defense articles. First, the Afghan government’s unreliable personnel, inventory, and consumption reporting makes it difficult for coalition advisors to forecast how much OCIE the ANA and ANP needs in any given year. Second, no one organization is a proponent for the ANA and ANP, and the coalition lacks trained logisticians with experience in OCIE acquisitions. Because coalition officials are not familiar with FMS timelines and costs, they are not aware of time- and cost-saving options available to them, such as using excess defense articles. Furthermore, OCIE frequently goes unordered until the Afghan government reports acute shortages. In those cases, because FMS
can take more than a year from order to delivery, waiting until the last minute to order items often exacerbates these shortages. Third, although CSTC-A officials are responsible for tracking incoming shipments and receipts of OCIE, no one conducts routine analyses of the data to look for potential surpluses or shortfalls. Without conducting such analyses, CSTC-A is missing an opportunity to adjust its shipment schedules so that OCIE both meets the Afghan government’s needs and arrives at a pace it can handle.

Shortages and surpluses caused by disruptions in the OCIE inventory pipeline present different problems for the ANDSF. On one hand, a shortage of critical OCIE—such as uniforms, boots, helmets, and cold-weather coats—could hurt the overall effectiveness of the ANDSF. On the other hand, if CSTC-A orders more OCIE than the ANDSF wants or needs, it could put stress on logistics networks, exacerbate data reliability problems with Core-IMS, and ultimately lead to funds going to waste. CSTC-A may be wasting additional funds by continuing to provide OCIE exclusively through orders of newly manufactured items rather than repurposing excess defense articles.

CSTC-A COULD NOT FULLY ACCOUNT FOR OCIE AND DIRECT ASSISTANCE PROVIDED TO THE ANDSF

Section 1225 of the National Defense Authorization Act for FY 2010 required DOD to establish a program for maintaining a detailed record of the origin, shipping, and distribution of all defense articles transferred to the Afghan government. CSTC-A has further defined these requirements with standard operation procedures covering areas such as receipts, title transfers, and end-use monitoring.

For pseudo FMS acquisitions, CSTC-A officials told us that a contractor, the Afghan Union Transportation and Logistics Company, is expected to inventory all incoming shipments; document their arrival in Core-IMS, the ANDSF’s inventory management system; and sign title transfer forms on CSTC-A’s behalf. The contractor is then expected to scan the forms and send them electronically to CSTC-A. Finally, CSTC-A is to verify in the Security Cooperation Information Portal that the ANDSF has received the items.

We found that CSTC-A has not consistently used the Security Cooperation Information Portal to document receipts and title transfers of OCIE shipped through the pseudo FMS system. We reviewed a judgmental sample of 7,798 OCIE shipments between April 2015 and October 2016, which contained 5,047,824 discrete OCIE items. We found that CSTC-A confirmed title transfer in the portal for only 1,680,486 of those items, or about 33 percent. In one case, 78,427 watch caps were shipped during this period, but CSTC-A did not confirm receipt or title transfer for any of them. In another case, 78,427 neck scarves shipped during this period, but CSTC-A confirmed receipt and title transfer for only 3,900, or 5 percent.

In addition to reporting receipt and transfers in the Security Cooperation Information Portal, CSTC-A is also required to fill out and sign DOD Form 250 to verify receipt and MOD/MOI Form 9 to document title transfer. To test whether CSTC-A had signed and maintained these records, we drew a random sample of 65 OCIE shipments from a population of 1,630 shipments documented in the portal that were provided between 2012 and 2015. We then asked CSTC-A whether it could provide any internal documentation for these 65 shipments showing that they were received and transferred to the Afghan government. CSTC-A was able to provide paper records documenting the receipt and transfer of 41 shipments, or 63 percent.

Coalition officials attributed their inability to provide this required documentation to poor organization and delays in converting paper records to electronic records, stating that they may have physical copies of the forms but cannot find them. They said CSTC-A is working to correct this shortcoming by piloting a feature whereby items that are logged into Core-IMS will be automatically logged into the Security Cooperation Information Portal as well. CSTC-A sent us a spreadsheet that they said showed a successful transfer of receipt

29 We drew this probability sample from 1,630 shipments recorded in the Security Cooperation Information Portal as of March 2016. Our sample size is based on a 90 percent confidence level and 10 percent margin of error.
data between Core-IMS and the Security Cooperation Information Portal for the month of October 2016. We could not verify how comprehensive this data transfer was because we did not have access to the underlying data. Although this solution could be an improvement over the current system, without readily accessible documentation for historical data, CSTC-A would still not be able to demonstrate that it received all the items purchased and shipped over the past several years, or confirm that they were transferred to the Afghan government.

For direct assistance, the Under Secretary of Defense for Policy issued guidance in February 2011 requiring CSTC-A to provide oversight of contracts awarded by the MOD and MOI to ensure that U.S. funds contributed to the ANDSF’s ability to conduct independent security operations. In compliance with this guidance, CSTC-A established conditions in nonbinding commitment letters—which it signed with the MOD, MOI, and the Ministry of Finance—requiring the ministries to use AFMIS, the Afghan financial management system, for all contracts. According to the letters, “Any contract awarded and payment made outside of [AFMIS] WILL NOT be funded.”

EF-1 officials said they used both receipt forms logged in AFMIS and inventory reports from Core-IMS to track the items the Afghan government purchased. However, they said the Afghan government has not abided by the requirement to use AFMIS consistently, and the coalition has not enforced those requirements. We asked coalition officials why, and they said CSTC-A’s mission to fully equip the ANA and ANP generally supersedes its mission to improve the Afghan government’s financial reporting practices. We did not conduct a similar review of receipt records for OCIE purchased using direct assistance because EF-1 officials told us the MOD and MOI have not used the management information system consistently. As a result, the officials could not provide us with forms documenting receipt of items.

Because CSTC-A has not enforced the commitment letters, EF-1 cannot rely on AFMIS and Core-IMS to determine who the Afghan government contracted with or what it bought in 2013, the last year CSTC-A authorized direct assistance for OCIE. As a result, EF-1 cannot be certain that the U.S. funds given to the Afghan government for OCIE at that time actually were used to purchase the authorized items. Furthermore, CSTC-A’s, the MOD’s, and MOI’s inefficient use of management information systems reduces accountability for inventory and adversely affects the development of a sustainable logistics system for OCIE.

CONCLUSION

CSTC-A’s efforts to provide the ANDSF with the necessary OCIE to accomplish its mission have experienced difficulties. All three of CSTC-A’s acquisition methods—local acquisition, direct assistance, and pseudo FMS—have resulted in disruptions to the OCIE supply chain. These disruptions have led to critical shortages of OCIE, including winter clothes, and could adversely affect the ANDSF’s ability to conduct operations. These disruptions are likely to continue until CSTC-A addresses three weaknesses in its management of the OCIE supply chain.

First, CSTC-A relies on questionable assumptions in its forecasting models for OCIE requirements. For example, it assumes that the ANA and ANP have no OCIE in their warehouses when there is evidence that these warehouses contain OCIE stockpiles that are not reflected in official inventory records, and assumes that the ANA and ANP are at full capacity when in reality their personnel numbers are a fraction of what has been authorized. These assumptions increase the risk that CSTC-A is overcompensating for current shortages by creating future surpluses in OCIE inventories. Several opportunities exist for CSTC-A to refine OCIE assumptions without significantly increasing the risk of shortages.

Second, CSTC-A has not clearly defined roles and responsibilities for determining OCIE requirements, ordering supplies, and tracking the status of those orders. Because there is confusion about which coalition organizations are responsible for ordering OCIE for the various ANDSF service branches, and since no one unit is a consistent advocate for the ANA or ANP in particular, OCIE often goes unordered until critical shortages develop. Furthermore, because coalition officials are not familiar with FMS timelines and costs, they are not aware of time- and cost-saving options available to them, such as using excess defense articles.
Finally, CSTC-A’s poor record-keeping prevents it from fully accounting for OCIE purchased for and by the ANDSF. The coalition’s local acquisition contract records are so incomplete that we could not determine what kinds of and how much OCIE CSTC-A ordered, much less what it received. CSTC-A has also not maintained complete records of pseudo FMS shipment receipts and title transfers, making it difficult to assess how much OCIE was successfully delivered through FMS. Furthermore, CSTC-A has not enforced its commitment letters requiring the MOD and MOI to provide the command with financial transaction data. As a result, we cannot be certain that the money given to the Afghan government for OCIE actually was used to purchase the authorized items. Without a current and accurate record of what was provided to the Afghan government in the past, CSTC-A greatly increases the risk that it will under-order some OCIE items and over-order others in the future.

RECOMMENDATIONS

To ensure that an adequate, appropriate amount of clothing and equipment is purchased for the ANDSF so it can operate effectively, SIGAR recommends that the Under Secretary of Defense for Policy direct the Commander of U.S. Central Command to direct the Commander of CSTC-A to:

1. Develop and implement corrective action plans within 90 days to improve clothing and equipment requirements forecasting models to better reflect ANA and ANP personnel, inventories, and consumption rates.

2. Document and implement guidance clarifying the roles and responsibilities for the coalition and Afghan government organizations involved in the clothing and equipment supply process, and clarifying the individual training required for identifying, assessing, reviewing, and validating requirements for acquiring clothing and equipment.

3. Assess projected delivery dates for all active pseudo FMS orders and orders from other sources of clothing and equipment and adjust these orders when necessary to avoid under- or oversupplying items.

4. Complete, as soon as possible, the transition of archived receipt and title transfer records from paper to electronic, consistently document these records electronically in the future, and develop a system to automatically update the Security Cooperation Information Portal verifying when FMS orders have been received in Afghanistan.

5. Develop and implement enforcement mechanisms so that CSTC-A holds the MOD and MOI accountable for keeping personnel and inventory databases up to date under pseudo FMS, or direct assistance, if the coalition returns to this acquisition approach.
AGENCY COMMENTS

We provided a draft of this report to DOD for comment. DOD, through the Office of Under Secretary of Defense for Policy, provided written comments, which are reproduced in appendix II. Additionally, DOD provided technical comments, which we have incorporated into this report, as appropriate.

In its comments, DOD concurred with all five recommendations, stated that our audit identified necessary improvements to the OCIE acquisition and management process, and described actions it is taking to implement these improvements. DOD also acknowledged that some over- and under-ordering of clothing occurred due to unreliable inventory and personnel data.

For recommendation 1, DOD stated that CSTC-A is working to improve the accuracy of the Afghan government’s inventory and personnel data by making improvements to systems such as Core-IMS and would provide an updated forecasting model within 90 days.

Regarding recommendation 2, DOD stated that within 90 days, it would provide SIGAR a document clarifying organizational roles, responsibilities, and training requirements for ordering OCIE. Furthermore, DOD stated that the department plans to bring in OCIE experts to help develop an OCIE “road map” to address the problems we identified.

In response to recommendation 3, DOD plans to assess existing orders of OCIE and will hold excess clothing to avoid overwhelming the ANA’s and ANP’s logistical networks. DOD noted that CSTC-A is working to improve the accuracy of the Afghan government’s inventory data so that under- and oversupplying OCIE will happen less often in the future.

For recommendation 4, DOD plans to provide SIGAR with updates every 60 days on its progress toward converting paper receipt and title records into electronic form until fully implemented.

With respect to recommendation 5, DOD stated that CSTC-A implemented several efforts to improve its accountability over the Afghan government’s personnel and inventory databases, and CSTC-A routinely provides updates on these efforts in response to SIGAR requests for information in support of SIGAR’s Quarterly Report to Congress.

We are encouraged by DOD’s initial actions to improve its OCIE acquisition and management process and will continue to monitor the department’s progress through our recommendation follow-up process.
APPENDIX I - SCOPE AND METHODOLOGY

This report examines U.S. efforts to equip and sustain the Afghan National Defense and Security Forces’ (ANDSF) organizational clothing and individual equipment (OCIE) between 2010 and 2015. Our objectives were to assess the extent to which the Combined Security Transition Command-Afghanistan (CSTC-A) (1) developed and validated OCIE requirements for the ANDSF; (2) provided OCIE in accordance with ANDSF needs; and (3) provided oversight and accountability for OCIE and funds transferred to the Afghan government.

To assess the extent to which CSTC-A developed and validated OCIE requirements for the ANDSF, we reviewed CSTC-A standard operating procedures and the Department of Defense’s (DOD) Security Assistance Management Manual. We interviewed former and current officials from the Office of the Under Secretary of Defense for Policy; the U.S. Army Security Assistance Command; CSTC-A; and Essential Functions (EF) 1, 2, and 5 for information about how CSTC-A developed and validated requirements before 2015. We reviewed past audit and DOD reports on requirements processes, Afghan logistics systems, and personnel data. We analyzed the requirements calculator that CSTC-A developed in 2015 to determine the reliability of the data used, and we checked the assumptions for personnel numbers, OCIE inventory, and usage rates to determine the accuracy of these assumptions.

To assess the extent to which CSTC-A provided OCIE in accordance with ANDSF needs, we conducted analyses of CSTC-A’s OCIE purchases under each of three methods: (1) local acquisitions, (2) direct assistance, and (3) pseudo Foreign Military Sales (FMS). We interviewed former and current officials in the Office of the Under Secretary of Defense for Policy, CSTC-A, the U.S. Army Security Assistance Command, Army Contracting Command-Rock Island, and EFs 1, 2, and 5 about the extent to which CSTC-A met the Afghan government’s OCIE needs between 2010 and 2015. For local acquisitions, we identified 187 contract actions for OCIE and asked the U.S. Central Command Joint Security Transition Contracting Command (C-JSTCC) to provide complete files for these contract actions. We went to Army Contracting Command-Rock Island in November 2015 and April 2016 to review these contracts for information about OCIE orders and deliveries. For direct assistance, we reviewed CSTC-A memorandums, correspondence, and analysis. For pseudo FMS, we totaled the amount of OCIE marked as delivered or scheduled for delivery in the Security Cooperation Information Portal and compared these totals to the annual replenishment needs that EF-5 calculated.

To assess the extent to which CSTC-A provided oversight and accountability for OCIE and funds transferred to the Afghan government, we reviewed records from the Security Cooperation Information Portal, CSTC-A’s internal audits of Afghan OCIE contracts, and U.S.-Afghan bilateral commitment letters for U.S. direct assistance to the Afghan government for OCIE. We reviewed CSTC-A’s (1) documentation in the Security Cooperation Information Portal using a judgmental sample of 7,798 shipments shipped between April 2015 and October 2016; (2) retention of inspection and title transfer forms for OCIE shipments using a random sample of 65 shipments from a population of 1,630 shipments shipped between 2012 and 2015; and (3) retention of files of contracts for local acquisition from 2010 to 2013. We interviewed former and current officials in the Office of the Under Secretary of Defense for Policy, CSTC-A, the U.S. Army Security Assistance Command, and EFs 1, 2, and 5 about how they provided oversight for OCIE and direct funds provided to the Afghan government between 2010 and 2015. To assess CSTC-A’s oversight of OCIE provided through pseudo FMS, we randomly selected 65 shipments of OCIE from a population of 1,630 between fiscal year (FY) 2012 and FY 2015 to determine how many items were procured and shipped from the United States and


31 These three EFs are: EF-1 – Planning, Programming, Budgeting, and Execution; EF-2 – Transparency, Accountability, and Oversight; and EF-5 – Force Sustainment.
documented as received in Afghanistan.32 We then asked CSTC-A to provide confirmation of receipt and title transfer for all 65 shipments. To assess CSTC-A’s oversight of direct assistance, we asked for copies of all Afghan-awarded OCIE contracts and receipt forms for FY 2013.

We relied on computer processed data from DOD to identify pseudo FMS cases of OCIE purchased for and shipped to Afghanistan from FY 2010 through FY 2015. Because SIGAR has previously identified data reliability problems with the Security Cooperation Information Portal, we took steps to verify this data by comparing it to documentary records.33 The results of our analysis are included in our findings. We also reviewed data from Afghan databases including the Core Inventory Management System. However, we did not use the data to make statistical projections and determined that they were not significant to our findings. We assessed internal controls to determine the extent to which CSTC-A had systems in place to track and report on its efforts supporting the supplying and oversight of the OCIE provided. The results of our assessment are included in the body of the report.

We conducted our audit work in Kabul, Afghanistan; Rock Island, Illinois; and Washington, D.C., from April 2015 to April 2017, 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. This audit was performed by SIGAR under the authority of Public Law No. 110-181, as amended, and the Inspector General Act of 1978, as amended.

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32 As of February 3, 2016, there were 4,167 OCIE shipments between FY 2012 and FY 2015. Only 1,630 had been shipped or were scheduled to be shipped.

The Honorable John Sopko  
Special Inspector General for Afghanistan Reconstruction  
1550 Crystal Drive, 9th Floor  
Arlington, VA 22202

Dear Mr. Sopko:

This letter responds to the Special Inspector General for Afghanistan Reconstruction (SIGAR) draft report on “Afghan National Defense and Security Forces: DOD Needs to Improve Management and Oversight of Uniforms and Equipment.” The Department of Defense (DoD) concurs with the recommendations contained in this report.

The SIGAR audit identified necessary improvements, noting that in past years Combined Security Transition Command-Afghanistan (CSTC-A) over-ordered some Organizational Clothing and Individual Equipment (OCIE) items and under-ordered others because of unreliable data on the number of Afghan personnel who required OCIE and on the items already in inventory. The root of the problem was inaccurate personnel and supply inventory data. When forecasting equipment requirements, CSTC-A used the total authorization of Afghan personnel as the basis for ordering rather than the lower number of on-hand personnel. In addition, CSTC-A often ordered items without adequately confirming whether existing inventories already contained those items in adequate quantities or without data on how long particular items lasted before needing to be replaced.

Addressing these underlying problems of unreliable personnel and supply data has been a primary focus of CSTC-A and the Afghan Ministry of Defense (MoD) and Ministry of Interior (MoI) over the past two years. As SIGAR has reported in recent quarterly reports to Congress, CSTC-A’s initiatives, including upgrades to the CORE Inventory Management System (CORE-IMS) used by the MOD and MoI, have improved the accountability and accuracy of inventory data. Additionally, CSTC-A withholds funds for paying salaries of Afghan personnel unless the personnel data have been validated and appropriately recorded within ministry automated personnel systems. DoD is also working to improve CSTC-A’s accountability for clothing and equipment provided to Afghan personnel through Foreign Military Sales (FMS). As noted in your report, this effort includes automatically updating the Security Cooperation Information Portal as soon as CSTC-A confirms receipt of FMS shipments through CORE-IMS, which will enable CSTC-A personnel to have better visibility into what clothing and equipment have been ordered and delivered.
These efforts will enable more accurate forecasting of OCIE requirements and improved accountability for on-hand items for fulfilling those requirements. DoD is in the process of assessing the projected delivery dates for orders of clothing through both FMS and other means of contracting sources, such as the NATO Support and Procurement Agency. DoD will store previously over-ordered clothing to meet future Afghan requirements.

Additionally, based in part on the exit conference for this audit, DoD has requested that experts from the U.S. Army’s Program Executive Office Soldier, the U.S. Army Security Assistance Command, and the Defense Logistics Agency attend the Spring 2017 Afghan Program Management Review (PMR). This group of experts will work with leadership from CSTC-A and the Afghan MOD and MOI to develop an “Organizational Clothing and Equipment Roadmap” to help address the problems identified in your report related to insufficient understanding of how long particular OCIE items should be expected to last before being replaced.

I appreciate your efforts in ensuring that DoD is wisely spending funds provided by Congress to support the sustainment of the Afghan National Defense and Security Forces and your continued commitment to the success of the mission in Afghanistan. The attachment provides additional comments on the recommendations.

Sincerely,

Jedidiah Royal
Deputy Assistant Secretary of Defense (Acting) for Afghanistan, Pakistan, and Central Asia

I Encl

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The Department of Defense (DoD) submits the following responses to the five recommendations in this report:

**Recommendation 1:** Develop and implement corrective action plans within 90 days to improve clothing and equipment requirements forecasting models to better reflect ANA and ANP personnel, inventories, and consumption rates.

**DoD Response:** Concur. DoD is supporting Combined Security Transition Command – Afghanistan (CSTC-A) in this effort during the Afghan Program Management Review and through reachback support. Within 90 days, CSTC-A will provide SIGAR with an updated forecast.

2. **Recommendation 2:** Document and implement guidance clarifying the roles and responsibilities for the coalition and Afghan government organizations involved in the clothing and equipment supply process, and clarifying the individual training required for identifying, assessing, reviewing, and validating requirements for acquiring clothing and equipment.

**DoD Response:** Concur. CSTC-A will provide SIGAR with a copy of this document within 90 days of the publication of the audit report.

3. **Recommendation 3:** Assess projected delivery dates for all active pseudo FMS and orders from other sources of clothing and equipment and adjust these orders when necessary to avoid under- or oversupplying items.

**DoD Response:** Concur. CSTC-A, in coordination with the Defense Security Cooperation Agency (DSCA), will develop and report on a process that will use order and delivery data from the Security Cooperation Information Portal and other sources of supply, inventory information from the CORE Inventory Management System (CORE-IMS), and personnel data from the Afghan Ministry of Defense (MoD) and Ministry of Interior (MoI) to manage clothing and individual equipment orders to prevent under- or over-supplying. CSTC-A will provide SIGAR with information on this system within 90 days.
4. **Recommendation 4**: Complete, as soon as possible, the transition of archived receipt and title transfer records from paper to electronic and consistently document these records electronically in the future and develop a system to update the Security Information Portal providing verification of receipt of FMS orders. Develop and implement enforcement mechanisms so that CSTC-A holds the MOD and the MOI accountable for keeping personnel and inventory databases up to date under pseudo FMS, or direct assistance, if the coalition returns to this acquisition approach.

**DoD Response**: Concur. CSTC-A will provide SIGAR with an initial report on implementation of the efforts to archive receipts and title transfer records within 90 days of publication of the audit report, with follow-on reports submitted every 90 days until fully implemented. In addition, CSTC-A will continue to provide updates on efforts to improve accuracy in both personnel and inventory databases for SIGAR requests for information in support of the SIGAR Quarterly Reports to Congress.
APPENDIX III - ACKNOWLEDGMENTS

Jeffrey Brown, Senior Audit Manager
Zachary Rosenfeld, Analyst-in-Charge
Kyu Sin, Senior Auditor
Lisa Williams, Senior Auditor
This performance audit was conducted under project code SIGAR-106A.
The mission of the Special Inspector General for Afghanistan Reconstruction (SIGAR) is to enhance oversight of programs for the reconstruction of Afghanistan by conducting independent and objective audits, inspections, and investigations on the use of taxpayer dollars and related funds. SIGAR works to provide accurate and balanced information, evaluations, analysis, and recommendations to help the U.S. Congress, U.S. agencies, and other decision-makers to make informed oversight, policy, and funding decisions to:

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- U.S. fax: +1-703-601-4065

Public Affairs Officer

- Phone: 703-545-5974
- Email: sigar.pentagon.ccr.mbx.public-affairs@mail.mil
- Mail: SIGAR Public Affairs
  
  2530 Crystal Drive
  
  Arlington, VA 22202