GAO

July 2017

COUNTERING ISIS AND ITS EFFECTS

Key Issues for Oversight

Contents

Abbreviations

CBP	U.S. Customs and Border Protection
CENTCOM	U.S. Central Command
DHS	Department of Homeland Security
DOD	Department of Defense
DOJ	Department of Justice
FFES	Funding Facility for Expanded Stabilization
FFIS	Funding Facility for Immediate Stabilization
FTO	Foreign Terrorist Organization
GEC	Global Engagement Center
ISIL	Islamic State of Iraq and the Levant
ISIS	Islamic State of Iraq and Syria
ISR	intelligence, surveillance, and reconnaissance
NCTC	National Counterterrorism Center
NGO	nongovernmental organization
OIR	Operation Inherent Resolve
SOJTF-OIR	Special Operations Joint Task Force for OIR
State	Department of State
Treasury	Department of the Treasury
TSA	Transportation Security Administration
UN	United Nations
UNDP	United Nations Development Program
USAID	U.S. Agency for International Development
VWP	Visa Waiver Program

U.S. GOVERNMENT ACCOUNTABILITY OFFICE

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July 18, 2017

Congressional Committees:

The emergence of the Islamic State of Iraq and Syria (ISIS) has undermined stability in Iraq, Syria, and the broader Middle East and poses a threat to international peace and security, including to the United States.[1] Since its emergence in Iraq in 2003 as the predecessor organization al Qaeda in Iraq, ISIS has declared branches and established networks in other countries and attracted an international network of supporters, launching acts of violence and terrorism in various countries throughout the world. U.S. officials have noted that, in response to territorial losses on the ground in Iraq and Syria, the threat of ISIS-inspired attacks may grow, including on Western targets such as the United States.

In September 2014, the White House issued the U.S. Strategy to Counter the Islamic State of Iraq and the Levant (ISIL) with the goal to degrade and destroy ISIS through an approach that included working with regional and international partners. The Department of Defense (DOD) reported that it has allocated $10.9 billion for counter-ISIS operations from August 2014—when these operations began—through 2016. The Department of State (State) and the U.S. Agency for International Development (USAID) report having allocated more than $2.4 billion in funding for Iraq, Jordan, Lebanon, and Syria to counter ISIS, respond to and mitigate the Syrian crisis, bolster regional security, and support development programs. State and USAID also report that, separate from U.S. political efforts to counter ISIS, the two agencies have provided more than $1.3 billion in humanitarian assistance to Iraqis in the region since fiscal year 2014 and more than $6.5 billion in humanitarian assistance to Syrians and others in the region affected by the Syrian crisis. Given the importance of this issue as a U.S. national security priority and the level of resources expended to counter ISIS and address humanitarian and other effects related to these efforts, we have identified a number of key issues for the 115th Congress to consider in developing oversight agendas and determining the way forward. Significant oversight will be needed to help ensure visibility over

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[1]This organization is also referred to as the Islamic State of Iraq and al-Sham, Daesh, and the Islamic State of Iraq and the Levant (ISIL). While several U.S. strategic documents refer to the organization as ISIL, we use the term ISIS throughout this report except in direct reference to these or other official documents or titles.

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the cost and progress of these efforts. The enclosures in this report suggest specific areas for oversight on the following topics:

- *Training and Equipping Vetted Iraqi Forces*. Iraq's security forces collapsed in many areas under pressure from ISIS in 2014, and the United States undertakes efforts to regenerate Iraq's security forces and develop their ability to conduct offensive operations against ISIS to not only reclaim territory currently controlled by ISIS but also retain control of that territory.

- *Training and Equipping Vetted Syrian Opposition*. In 2013 ISIS emerged as a major force in Syria, taking control of parts of the country, and the United States is seeking to enhance the ability of the vetted Syrian opposition to defend its population from ISIS and promote the conditions for a negotiated settlement to end the Syrian conflict.

- *Advising, Assisting, and Enabling Forces in Iraq and Syria*. U.S. efforts to strengthen the capabilities of Iraq's security forces and vetted Syrian opposition forces include providing types of military support, such as airstrikes and intelligence, to partner Iraqi and Syrian forces engaged in combat with ISIS.

- *Humanitarian Assistance to Iraqis and Syrians*. The ongoing conflicts in Iraq and Syria have created urgent humanitarian situations in both countries and in the region, as people affected by the conflicts seek relief in neighboring countries.

- *Governance and Stabilization Assistance to Iraq and Syria*. Iraq and Syria have been destabilized by conflict and other factors, and will likely need assistance to establish more inclusive government structures and stable communities, as well as to counter ISIS and reclaim territory in Iraq.

- *Addressing the Spread of ISIS Internationally*. Beyond Iraq and Syria, ISIS represents an international threat, both through its branches and networks in other countries and foreign fighters leaving the battlefields in Iraq and Syria.

- *Disrupting ISIS's Financing*. ISIS's financing capabilities both within Iraq and Syria and to its branches and networks worldwide present unique challenges, and the group may adapt its funding approaches in response to changing conditions in Iraq and Syria and beyond, likely requiring an evolving counter-finance response.

- *Countering ISIS's Messaging Efforts*. ISIS produces messaging to intimidate the global population, recruit followers, promote its violent

extremist ideology, and encourage terrorist attacks, and as the group loses control of physical territory in Iraq and Syria, it may increase its messaging efforts to encourage supporters to conduct attacks in their home countries.

- *Mitigating Threats to Homeland Security*. Violent extremist threats against the homeland come from a range of groups and individuals, including international terrorist groups, such as ISIS, and domestic terrorists and homegrown violent extremists in the United States.

This is a public version of a classified report that we issued in April 2017.[2] DOD, State, and the Office of the Director of National Intelligence deemed some of the information in our April report to be classified, which must be protected from loss, compromise, or inadvertent disclosure. In addition, those agencies along with the Departments of Justice (DOJ) and Homeland Security (DHS) and USAID deemed some of the information in our April report to be sensitive. Therefore, this report omits classified and sensitive information related to U.S. efforts to counter ISIS and its effects, notably information related to issues covered in enclosures 1, 2, 3, and 8. Although the information provided in certain enclosures of this report is more limited, this report addresses the same key issues as the classified report and uses the same methodology.

Background

ISIS's Evolution and Geographic Presence

ISIS was initially founded as al Qaeda in Iraq in 2004. The group rebranded itself as the Islamic State in Iraq and Syria in April 2013, engendering conflict with other terrorist actors in the region, such as the Nusra Front in Syria.[3] Figure 1 shows selected events related to the rise of ISIS and efforts to counter the group.

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[2]GAO, *Countering ISIS and Its Effects: Key Oversight Issues.* GAO-17-354SPC (Washington, D.C.: April 20, 2017).

[3]State has designated ISIS as a foreign terrorist organization. For more information on the designation of entities as foreign terrorist organizations, see GAO, *Combating Terrorism: Foreign Terrorist Organization Designation Process and U.S. Agency Enforcement Actions,* GAO-15-629 (Washington, D.C.: June 25, 2015).

Figure 1: Timeline of Selected Events Related to the Rise of the Islamic State of Iraq and Syria and U.S. and Coalition Efforts to Counter It

2004: Abu Musab al Zarqawi establishes al Qaeda in Iraq.
2006: June: Zarqawi killed in a U.S. strike. Abu Ayyub al Masri takes his place. October: al Masri announces establishment of the Islamic State in Iraq.

2013
April: Abu Bakr al Baghdadi, leader of the Islamic State in Iraq following the death of two predecessors, announces that the Islamic State in Iraq and the Nusra Front in Syria are operating under the same leadership and are now named the Islamic State of Iraq and the Levant.[a] The leader of the Nusra Front, however, rejects the alliance with ISIS.
July: ISIS launches campaign to diminish Iraqi security forces and capture territory.

2014
June: ISIS takes over Mosul.
June: ISIS announces establishment of a caliphate and rebrands itself the "Islamic State."
August: President Obama announces air strikes against ISIS in Iraq.
August: ISIS kills American journalist James Foley.
September: ISIS advances on Syrian border; thousands of refugees enter Turkey.
September: ISIS calls for attacks on U.S. citizens and citizens of other countries in counter-ISIS coalition.
September: The United States launches air strikes against ISIS in Syria.
November: ISIS begins declaring branches beyond Iraq and Syria.

2015
February: Libyan militants allied to ISIS release video showing beheading of 21 Egyptian Christians.
May: ISIS claims responsibility for suicide attacks on Shiite mosque in eastern Saudi Arabia, killing 21 and injuring more than 100.
October: ISIS seizes six villages near Aleppo in northwestern Syria.
October: Egypt's ISIS affiliate claims responsibility for bombing Russian passenger plane over Sinai Peninsula, killing 224.
November: ISIS carries out series of coordinated attacks in Paris, killing 130.

2016
March: ISIS claims responsibility for attacks at airport and metro station in Brussels killing at least 30 and injuring dozens.
July: ISIS militants kill more than 20, mostly foreigners, at a restaurant in Dhaka, Bangladesh.
July: ISIS militants carry out suicide bombing that kills more than 200 in Baghdad, during Ramadan, ISIS's deadliest bomb attack on civilians to date.
October: Iraqi military launches military campaign to retake Mosul from ISIS control.

2013   2014   2015   2016

Source: GAO analysis of open sources. | GAO-17-687SP

[a]This organization is also referred to as the Islamic State of Iraq and Syria (ISIS), the Islamic State of Iraq and al-Sham, and Daesh. We use the term ISIS throughout this timeline figure.

In 2013 in Iraq and Syria ISIS sought to claim territory by military force, establish functional governments, and legitimize its religious authority in both countries. In 2014 ISIS gained control of large parts of the northern and western parts of Iraq, particularly in Anbar and Ninawa, two provinces with a significant population of Sunni Arabs. In the first half of 2014, ISIS captured Fallujah and Mosul, Iraq's second largest city, along with other towns. Under the pressure of ISIS, Iraq's security forces collapsed in many areas; the Iraqi army alone lost about 74,000 of its 165,000 troops, primarily through combat attrition and desertion. In Syria, ISIS is part of a pre-existing and complex conflict broadly composed of the Syrian regime and multiple armed opposition groups that have sought to overthrow the

regime since 2011. These opposition groups include moderate armed groups as well as terrorist or violent extremist groups—such as the al Qaeda affiliate the Nusra Front, also known as Jabhat Fateh al Sham, and the Kurdish People's Protection Units (YPG) Forces, which are the homegrown defense forces of the Kurdish area of Syria—that have sought to exert greater autonomy in Syria while countering ISIS. ISIS has strategically used the country's political disruption to capture sections of the country and wage war on the regime of Syria's President Assad. As shown in figure 2, ISIS-controlled territory in Iraq and Syria has shifted since 2014.

Figure 2: Islamic State of Iraq and Syria (ISIS) Areas of Influence in Iraq and Syria, August 2014 through December 2016
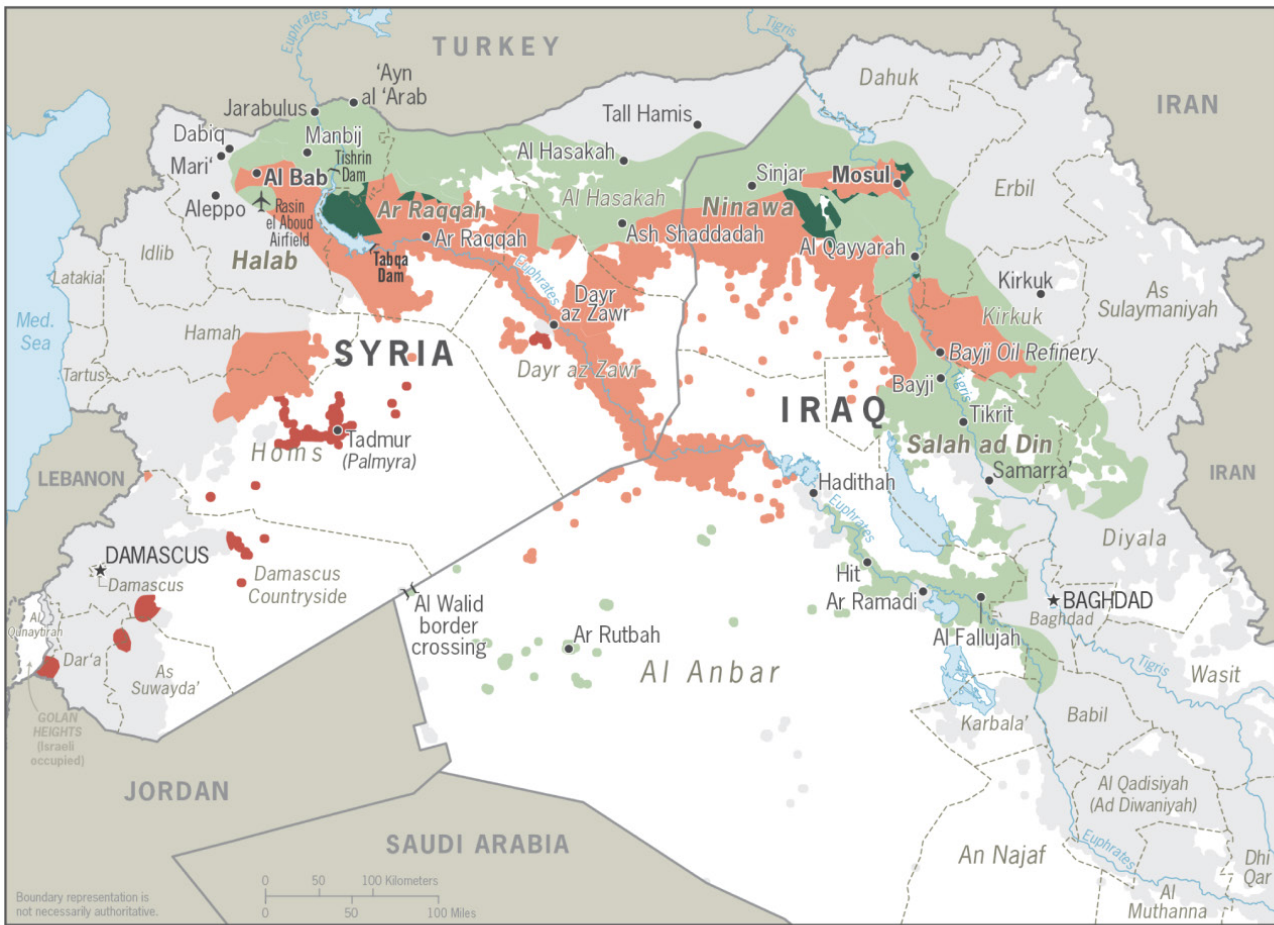

Source: Department of Defense (DOD). | GAO-17-687SP

Note: The Department of Defense's (DOD) judgement as to which group has dominant influence over an area is based on a body of sources that DOD deems reliable.

As it gained territory, ISIS also took control of critical infrastructure, including dams that gave the group control over water supplies in parts of Iraq and Syria, and oil fields and refineries that made oil one of the group's primary revenue sources. In establishing control over parts of Iraq and Syria, ISIS captured members of ethnic and religious minorities and committed various atrocities, including systematic sexual violence, particularly against minority populations; mass executions; and other brutalities, according to State officials.

ISIS has sought to expand its reach and influence in various ways. While its core membership consists of Iraqis and Syrians, ISIS also has drawn on an extensive network of foreign fighters. Some U.S. officials have estimated that at least 40,000 fighters from more than 120 countries have traveled to Syria to fight the Syrian regime. The group has also developed a highly professional online presence and messaging approach, with messages intended to intimidate globally, encourage terrorist attacks, gain followers, and attract recruits. As ISIS has lost territory, the group has increased planning for external attacks, and has carried out attacks in Belgium, France, Turkey, and other locations. The group has sought to incite supporters to commit acts of terror in the West, including in the United States, according to a State official. For example, its social media content may have inspired the perpetrators of the San Bernardino, California, attack in December 2015, which resulted in the deaths of 14 Americans. Moreover, as shown in figure 3, ISIS has established branches in Libya, Saudi Arabia, Yemen, Egypt's Sinai Peninsula, Nigeria,[4] Algeria, the Caucasus, Afghanistan, and Pakistan. According to State officials, in most cases a pre-existing terrorist organization, such as Boko Haram, chose to affiliate with ISIS; in other cases, such as in Yemen or Afghanistan, small ISIS affiliates have broken off from larger movements. The United Nations and others have also reported the emergence of ISIS networks in the Philippines, Somalia, and more than 20 other locations.

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[4]The Nigeria-based terrorist group Boko Haram, an ISIS branch, also operates in Cameroon, Chad, and Niger, according to State.

Figure 3: Foreign Countries and Regions Where the Islamic State of Iraq and Syria Has Established Core Territory and Official Branches, as of June 2017
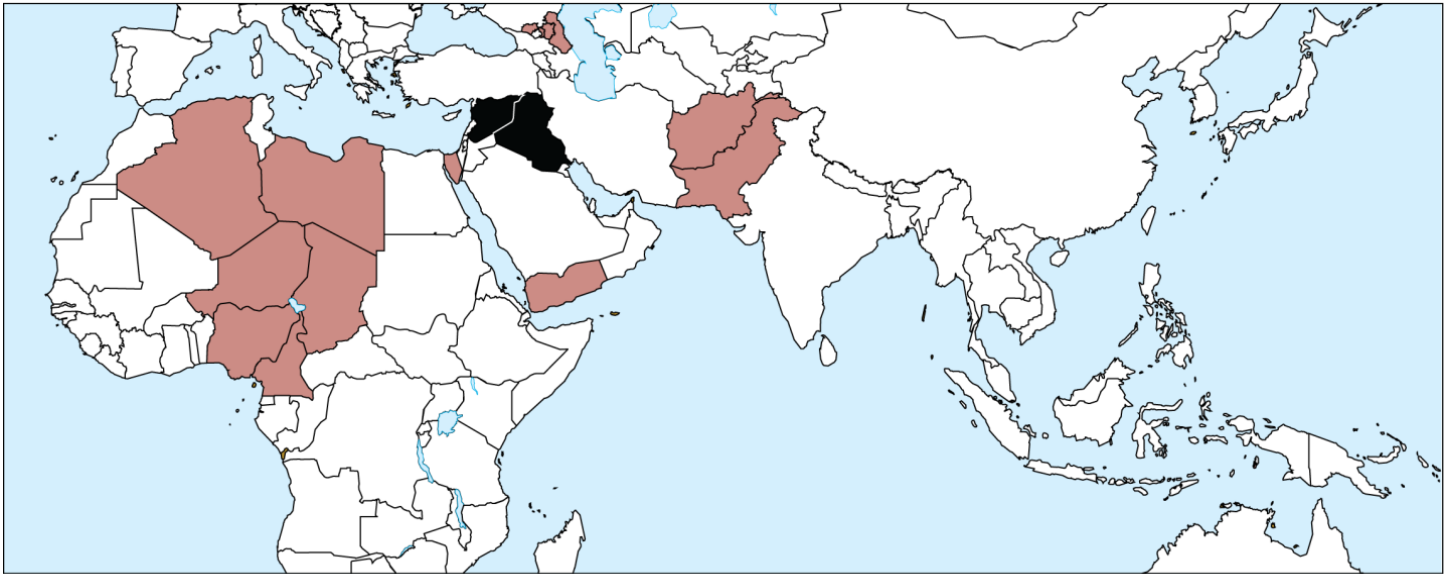
■ Countries where the Islamic State in Iraq and Syria (ISIS) has established core territory

■ Countries and regions where ISIS has established a branch designated as a foreign terrorist organization by the Department of State

Sources: GAO analysis of Department of State data; Map Resources (map). | GAO-17-687SP

Note: This figure illustrates countries and regions where ISIS has established core territory or proclaimed branches. However, it does not illustrate the extent of the presence held by ISIS or its branches within these countries or regions, as this varies by country and over time.

U.S. Strategy to Counter ISIS

Since the emergence of ISIS in 2013, the United States has taken actions and developed a strategy, with updates and implementation plans, to broadly counter ISIS. Following the release of the U.S. Strategy to Counter the Islamic State of Iraq and the Levant (ISIL) in September 2014, the U.S. government developed nine lines of effort to counter ISIS, which involve a whole-of-government approach:

1. Supporting Effective Governance in Iraq.

2. Denying ISIL Safe Haven.

3. Building Partner Capacity.

4. Enhancing Intelligence Collection on ISIL.

5. Disrupting ISIL's Finances.

6. Exposing ISIL's True Nature.

7. Disrupting the Flow of Foreign Fighters.

8. Protecting the Homeland.
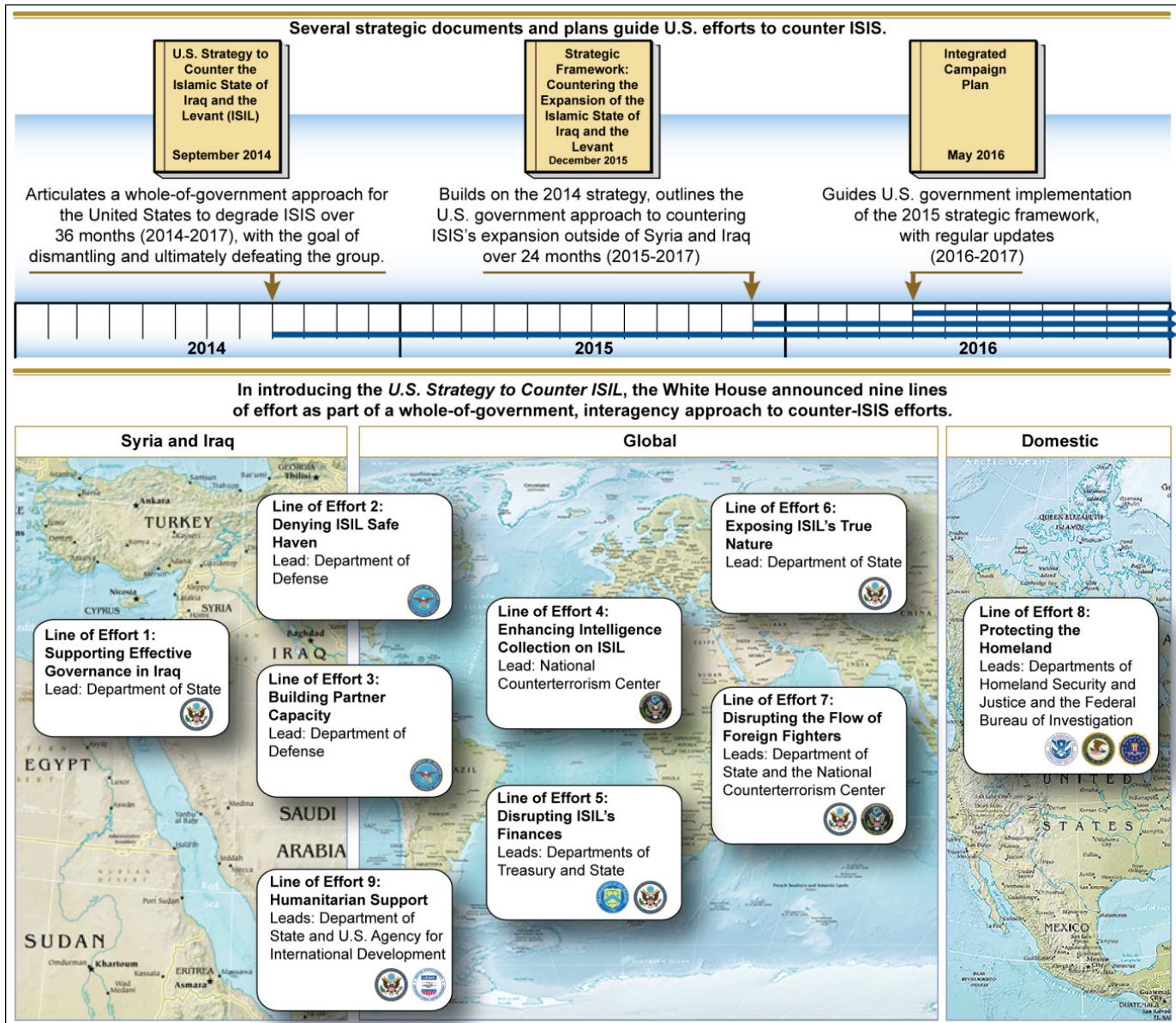
9. Humanitarian Support.[5]

Three government-wide documents produced by an interagency process, including National Security Council review or approval, address a range of U.S. efforts to counter ISIS as part of the whole-of-government approach:

- *U.S. Strategy to Counter the Islamic State of Iraq and the Levant (ISIL)*, September 2014: This strategy articulates a whole-of-government approach for the United States to degrade ISIS over 36 months (2014-2017), with the goal of dismantling and ultimately defeating the group.

- *Strategic Framework: Countering the Expansion of the Islamic State of Iraq and the Levant*, December 2015: This framework builds on the 2014 U.S. Strategy to Counter ISIL and outlines the U.S. government's approach to countering ISIS's expansion outside of Syria and Iraq over 24 months (2015-2017).

- *Integrated Campaign Plan*, May 2016: This plan guides U.S. government implementation of the December 2015 strategic framework, with regular updates (2016-2017).

Figure 4 provides an overview of U.S. strategic guidance related to counter-ISIS efforts.

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[5]White House Office of the Press Secretary, *Fact Sheet: Strategy to Counter the Islamic State of Iraq and the Levant (ISIL)* (Washington, D.C.: Sept. 10, 2014). Accessed September 2, 2016, https://www.whitehouse.gov/the-press-office/2014/09/10/fact-sheet-strategy-counter-islamic-state-iraq-and-levant-isil.

Figure 4: Overview of Strategic Guidance for U.S. Efforts to Counter the Islamic State of Iraq and Syria

Several strategic documents and plans guide U.S. efforts to counter ISIS.

U.S. Strategy to Counter the Islamic State of Iraq and the Levant (ISIL)
September 2014

Articulates a whole-of-government approach for the United States to degrade ISIS over 36 months (2014-2017), with the goal of dismantling and ultimately defeating the group.

Strategic Framework: Countering the Expansion of the Islamic State of Iraq and the Levant
December 2015

Builds on the 2014 strategy, outlines the U.S. government approach to countering ISIS's expansion outside of Syria and Iraq over 24 months (2015-2017)

Integrated Campaign Plan
May 2016

Guides U.S. government implementation of the 2015 strategic framework, with regular updates (2016-2017)

2014   2015   2016

In introducing the *U.S. Strategy to Counter ISIL*, the White House announced nine lines of effort as part of a whole-of-government, interagency approach to counter-ISIS efforts.

Syria and Iraq

Line of Effort 1:
Supporting Effective Governance in Iraq
Lead: Department of State

Line of Effort 2:
Denying ISIL Safe Haven
Lead: Department of Defense

Line of Effort 3:
Building Partner Capacity
Lead: Department of Defense

Line of Effort 9:
Humanitarian Support
Leads: Department of State and U.S. Agency for International Development

Global

Line of Effort 4:
Enhancing Intelligence Collection on ISIL
Lead: National Counterterrorism Center

Line of Effort 5:
Disrupting ISIL's Finances
Leads: Departments of Treasury and State

Line of Effort 6:
Exposing ISIL's True Nature
Lead: Department of State

Line of Effort 7:
Disrupting the Flow of Foreign Fighters
Leads: Department of State and the National Counterterrorism Center

Domestic

Line of Effort 8:
Protecting the Homeland
Leads: Departments of Homeland Security and Justice and the Federal Bureau of Investigation

Sources: GAO analysis of U.S. strategy documents, statements by Department of State and Defense officials, and White House press releases; Map Resources (maps). | GAO-17-687SP

Notes:

While several U.S. strategic documents and the nine lines of effort refer to the Islamic State of Iraq and Syria (ISIS) as the Islamic State of Iraq and the Levant (ISIL), we use the term ISIS throughout this report except in direct reference to the titles of these documents and lines of effort.

Lines of effort generally concerning Iraq and Syria or protecting the homeland also include global activities. Similarly, several of the globally oriented lines of effort also encompass U.S. efforts to

counter ISIS and its effects in Iraq, Syria, and the United States. While agencies and departments are identified as leads for the lines of effort, they are frequently supported by other agencies and departments as the U.S. Strategy to Counter ISIL calls for a whole-of-government approach.

The Global Coalition to Counter ISIL, now consisting of 70 member countries and institutions, was formed in September 2014.[6] The coalition has articulated five lines of effort:

1. Providing Military Support to Our Partners.
2. Impeding the Flow of Foreign Fighters.
3. Stopping ISIL's Financing and Funding.
4. Addressing Humanitarian Crises in the Region.
5. Exposing ISIL's True Nature.

Appendix I provides a list of coalition members.

Overview of U.S. Counter-ISIS Efforts

The U.S. whole-of-government approach, which has followed the nine lines of effort identified previously, includes a range of efforts to directly counter ISIS in Iraq and Syria; to address the effects of ISIS on civilian populations and governments; and to counter ISIS's spread and reach beyond Iraq and Syria, including to the United States.

Countering ISIS in Iraq and Syria

Efforts to counter ISIS in Iraq and Syria relate to lines of effort 2 (denying ISIS safe haven), 3 (building partner capacity), 4 (enhancing intelligence collection on ISIS), 5 (disrupting ISIS's finances), and 7 (disrupting the flow of foreign fighters). These efforts, which are discussed in enclosures 1, 2, 3, and 7, include training and equipping vetted Iraqi security forces—including Iraq's military forces, Kurdish Peshmerga, tribal security forces, and other local security forces with a national security mission—and vetted Syrian opposition forces; advising, assisting, and enabling these forces on the battlefield; and conducting related efforts to understand and share information on ISIS's capabilities, plans, and intentions. In October 2014, the Secretary of Defense authorized the U.S. Central Command (CENTCOM) to execute—in concert with coalition partners—Operation

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[6]According to U.S. documents, the United States and 69 partner countries and institutions are participating in the coalition to counter ISIS. Many of these countries provide a range of assistance including training, equipping, advising, and enabling support, such as intelligence, surveillance, reconnaissance, and air strikes.

Inherent Resolve, a military campaign to eliminate ISIS and the threat it poses to Iraq, Syria, and the wider international community.

Addressing the Effects of ISIS in Iraq, Syria, and Neighboring Countries

Efforts to counter ISIS's effects relate to lines of effort 9 (humanitarian support) and 1 (supporting effective governance in Iraq). These efforts, which are discussed in enclosures 4 and 5, involve U.S. humanitarian assistance to both people in Iraq and Syria and to those who have sought relief in neighboring countries, including Jordan, Lebanon, and Turkey. U.S. agencies provide humanitarian assistance funding and support to help meet refugees' basic needs in response to the crises in Iraq and Syria that have resulted from conflict related to ISIS and during the Syrian civil war. Efforts include the provision of healthcare, shelter, protection, food, and water. U.S. efforts to bolster governance and stability in Iraq include support for government oversight, financing for light repair of key public infrastructure, and creating jobs in areas liberated from ISIS control. While there is no line of effort directly related to governance or stabilization in Syria, the United States supports Syrian stabilization efforts—including rehabilitation of essential services, empowerment of civil society, and support to local governance entities—and helps to fund and coordinate international efforts to assist with these efforts.

Countering ISIS's Spread and Reach to Countries beyond Iraq and Syria

Efforts to counter the spread and influence of ISIS beyond its core territory of Iraq and Syria relate to lines of effort 2 (denying ISIS safe-haven), 5 (disrupting ISIS's finances), 6 (exposing ISIS's true nature), 7 (disrupting the flow of foreign fighters), and 8 (protecting the homeland). These efforts, which are discussed in enclosures 6, 7, 8, and 9, involve the U.S. interagency community and coalition partners and seek to counter ISIS's networks and influence in various foreign countries and its financing and messaging capabilities, while also including activities to protect the homeland. For example, to counter ISIS branches and networks in other countries beyond Iraq and Syria, U.S. agencies undertake a range of efforts to build the capacity of foreign partners to counter ISIS and other local terrorist groups and to strengthen local communities in these countries, among other activities. Agencies also work collaboratively and with coalition partners to improve information sharing and other efforts to detect and counter foreign terrorist fighter travel flows. To counter ISIS's ability to finance its expansion, agencies carry out efforts to disrupt ISIS's ability to exploit its main funding sources, such as oil, and its ability to access the international financial system. To counter the threat posed by ISIS's messaging and propaganda efforts, agencies conduct activities to directly counter ISIS's messages, build the capacity of partner foreign governments and other organizations to conduct their own messaging campaigns, and deny ISIS a messaging

platform. The United States also works closely with coalition partners to improve information sharing with and among partner nations and strengthen the ability of partner nations to conduct activities in some of the areas outlined above. In addition, DHS and DOJ undertake activities—including border security efforts and activities to counter homegrown violent extremism, among others—to protect the United States from the threats posed by individuals and terrorist groups, including homegrown threats and international groups such as ISIS.

Recent GAO Work and Recommendations Regarding U.S. Efforts to Counter ISIS and Its Effects

Through April 2017, we issued 11 products addressing U.S. efforts to counter ISIS. Our work has addressed many of the key areas outlined in the U.S. strategic framework, including denying ISIS safe-haven, building partner capacity, disrupting ISIS's finances, exposing ISIS's true nature, disrupting the flow of foreign fighters, protecting the homeland, and providing humanitarian support, among others. See appendix II for a list of GAO products related to each enclosure contained in this report.

In these 11 products, we have made 14 recommendations relating to a range of improvements that agencies should consider in program planning and implementation. For example, we made several recommendations to strengthen the implementation of training and equipping programs in Iraq and Syria. In addition, we made several recommendations to improve the financial oversight and understanding of fraud risk related to U.S. humanitarian assistance to people inside Syria. We also made several recommendations to improve information sharing between Visa Waiver Program (VWP) countries and the United States and DHS's reporting to Congress on the effects of these countries' participation in the program on U.S. law enforcement and security interests.[7] U.S. agencies have generally concurred with our recommendations, and have taken steps to address them. In addition, we have issued other reports that touch on topics generally related to U.S. efforts to counter ISIS, including counterterrorism, building partner capacity, and border and aviation security.

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[7]The Visa Waiver Program was established in 1986 to facilitate the legitimate travel of visitors for business or tourism to the United States. Qualifying nationals from the 38 countries participating in the program may travel without a visa to the United States for business or tourism stays of up to 90 days.

Scope and Methodology of This Review

To generate a list of possible key issues to include in this special publication on countering ISIS and its effects, we reviewed past products about U.S. efforts to counter ISIS by GAO, cognizant agency inspectors general (including the Lead Inspector General for Overseas Contingency Operations), the Congressional Research Service, and research institutions. Working with GAO subject matter experts, we narrowed the list of issues and identified potential oversight questions. We interviewed cognizant agency officials from State, including the office of the Special Presidential Envoy for the Global Coalition to Counter ISIL; DOD; DHS; the Department of the Treasury (Treasury); DOJ, including the Federal Bureau of Investigation; and USAID. We also interviewed staff from the Congressional Research Service and several members of the Comptroller General's Advisory Board with extensive national security experience. We used these interviews to refine our key issues, gain updated information, and follow up on actions taken regarding our past recommendations. We then synthesized this information to provide a balanced and comprehensive overview for each issue and pose oversight questions. Further information on our scope and methodologies, as well as data reliability assessments, can be found in the reports referenced in appendix II.

We prepared this report under the authority of the Comptroller General to conduct work on his initiative because of broad congressional interest in the oversight and accountability of U.S. funds provided to counter ISIS to assist Congress with its oversight responsibilities. The performance audit upon which this report is based was conducted from September 2016 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. We subsequently worked with State, DOD, DHS, the Treasury, DOJ, USAID, and the Office of the Director of National Intelligence from April 2017 to July 2017 to prepare this unclassified version of the original classified report for public release. This public version was also prepared in accordance with those standards.
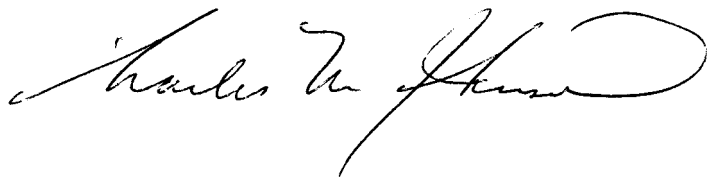
Agency Comments

We are not making recommendations in this report. We provided a draft of this report for review and comment to State, DOD, DHS, Treasury, DOJ, USAID, and the Office of the Director of National Intelligence. None

of the agencies provided formal comment letters. State, DHS, DOJ, and USAID provided technical comments, which we incorporated into the report where appropriate.

We are sending copies of this report to the appropriate congressional committees, and the Secretaries of State, Defense, Homeland Security, and the Treasury; the Attorney General of the United States; the USAID Administrator; and the Director of National Intelligence. In addition, the report will be available at no charge on the GAO website at http://www.gao.gov.

If you or your staff have any questions about this report, please contact me at 202-512-7331 or johnsoncm@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made key contributions to this report are listed in appendix III.

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GAO

Enclosure 1: Training and Equipping Vetted Iraqi Forces

Background

Denying ISIS safe haven and building partner capacity are two of the nine lines of effort of the *U.S. Strategy to Counter ISIL*. In addition, providing military support to coalition partners is one of the five lines of effort of the Global Coalition to Counter ISIL.

Issue

A component of the *U.S. Strategy to Counter the Islamic State of Iraq and the Levant* (ISIL) is regenerating Iraq's security forces so they are capable of launching counter-offensives against the Islamic State of Iraq and Syria (ISIS) and retaking ISIS-held territory in Iraq. In 2014 Iraq's security forces collapsed in many areas under pressure from ISIS advances. Congress established the Iraq Train and Equip Fund to provide funds for assistance to military and other security forces of, or associated with, the government of Iraq. As of December 31, 2016, the Department of Defense (DOD) had obligated approximately $2.2 billion of the $2.3 billion appropriated for the fund in fiscal years 2015 and 2016, and had disbursed approximately $2 billion of those funds as of that date. These funds have been used to procure equipment for certain units of Iraq's security forces, upgrade Iraqi training facilities, and pay stipends. U.S. law prohibits DOD-funded assistance to units of a foreign security force if the Secretary of Defense has credible information that that unit has committed a gross violation of human rights, and requires assessing those units for associations with terrorist organizations or groups associated with the government of Iran.

DOD-Led Coalition Has Trained and Equipped Fewer Iraq Security Force Personnel than Planned

Key Findings

As of July 2016, the DOD-led coalition had trained and equipped fewer Iraqi security force personnel than planned for various reasons. For example, a lower-than-expected number of Iraqi Army personnel in the brigades reported for training because of desertions and difficulties the Iraqi government experienced recruiting and retaining soldiers, according to DOD documents and officials.

Figure 5: Iraqi Army Brigade Conducts Urban Training

Source: U.S. Army photo by Sergeant Kalie Jones. | GAO-17-687SP

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In addition, not all Iraqi Army personnel who reported for training completed it, resulting in far fewer soldiers completing training for each of the eight trained Iraqi Army brigades. As a result, the Iraqi Army is able to field brigades with manning that is at 60 percent of what DOD had anticipated in planning to deliver equipment. The types of equipment provided included weapons; personal equipment such as helmets, body armor, and gas masks; and vehicles, including ambulances, trucks, and water tankers.

U.S.-Trained and Equipped Iraq Security Forces Have Shown Improved Capability

As of July 2016, according to the latest available DOD training assessments, 50 percent of the Iraqi Army brigades trained and equipped by the DOD-led coalition had improved their capability to conduct operations with varying levels of assistance. The two most capable brigades maintained their capability to conduct offensive operations with coalition assistance in most categories of operational readiness, such as leadership and ability to use combined arms tactics.

State and DOD's Vetting Process Has Several Areas for Improvement

The Department of State (State) and DOD's vetting process includes steps to ensure that training, equipment, or other assistance is not provided to forces for which there exists credible information of a gross human rights violation and that eligible security forces have been appropriately vetted for associations with terrorist organizations and groups associated with the government of Iran. State conducts human rights vetting for this and other security assistance programs. We found that, as of September 2016, State had not updated its human rights vetting policy to reflect the most recent changes to the DOD law requiring vetting not only for training but also for provision of equipment and other types of assistance. We also found that DOD record keeping of vetted units and Iraq security force personnel was not accurate or reliable. We recommended that State update its agency-wide vetting policy, and that DOD improve its vetting records. The agencies generally agreed with our recommendations and have taken steps to implement them. According to State, it has updated its human rights vetting policy to reflect changes in the DOD law and posted the law's text on its internal department network.

Oversight Questions

1. What are the projected future U.S. costs and role for the United States in training and equipping Iraq's security forces?

2. What steps is DOD taking to address challenges to its train and equip program, such as the underlying factors that have caused Iraq security force personnel shortages?

3. What steps is DOD taking to ensure it has accurate and reliable vetting information to ensure training and equipment for Iraq's security forces is not provided to individuals with terrorist group affiliations or units for which DOD has credible information of a gross violation of human rights?

Point of Contact

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GAO

Enclosure 2: Training and Equipping Vetted Syrian Opposition

Background

Denying ISIS safe haven and building partner capacity are two of the nine lines of effort of the *U.S. Strategy to Counter ISIL*. In addition, providing military support to our partners is one of the five lines of effort of the Global Coalition to Counter ISIL.

DOD Shifted Approach to Vet and Train Broader Set of Syrian Opposition Leaders but Did Not Develop Plans to Address Identified Program Risks

Issue

U.S. efforts to defeat the Islamic State of Iraq and Syria (ISIS) in Syria are challenged by an evolving civil war landscape with various parties. The United States has supported the moderate Syrian opposition, and groups and individuals not affiliated with terrorist or violent extremist groups, in its war against the Syrian regime since 2011. In 2013 ISIS emerged as a force in Syria, taking control of parts of the country. In 2014 Congress authorized the Department of Defense (DOD) to provide assistance to vetted elements of the Syrian opposition, and provided that up to $500 million from the Counterterrorism Partnership Fund could be used for this in fiscal year 2015. In January 2015, DOD created the Syria Train and Equip program to provide assistance, including training and equipment, to vetted members of the Syrian opposition; support the Syrian Democratic Forces to counter ISIS; and isolate, seize, and liberate territory from ISIS. These efforts seek to strengthen the Syrian opposition's ability to defend its population from ISIS; protect the United States, its allies, and the Syrian people from terrorist threats in Syria; and promote conditions for a negotiated settlement to end the Syrian conflict.

Key Findings

DOD planned to vet and train a New Syrian Force of 5,400 to counter ISIS in fiscal year 2015. DOD identified several risks to the program, but did not develop mitigation plans to address these specific risks, although called for by DOD's doctrine. Our analysis found that these unmitigated risks hampered DOD efforts to assist the New Syrian Force. As a result, DOD did not meet its goals to train a new Syrian Force in fiscal year 2015.

In fiscal year 2016, DOD revised its approach for the program, and began assisting other moderate Syrian opposition groups fighting ISIS. This revised effort focused on providing the Syrian opposition with the capabilities needed to create a qualitative advantage over ISIS. It involved a process to vet moderate opposition leaders it had used previously to vet the New Syrian Force. The process requires commanders to affirm that no member of their group has associations with terrorist groups, Shia militias aligned with or supporting the government of Syria, or groups associated with the government of Iran, at which time all members of the group are considered vetted. DOD identified risks related to its revised train and equip efforts. We reported that DOD had not developed plans to address some of these risks and recommended that DOD develop mitigation plans for these risks related to its revised assistance efforts. DOD agreed and has begun taking steps to address this recommendation.

DOD initially planned to equip all members of the New Syrian Force with primarily U.S. military-grade equipment, and procured enough equipment sets for over 70 percent of the force. A large majority of the equipment procured for the New Syrian Force was U.S. military-grade equipment, according to DOD officials. However, because DOD failed to recruit and train enough members to man the New Syrian Force, it accumulated a stockpile of equipment valued at $223.4 million. In March 2016, DOD revised its plans to equip the vetted Syrian force. We recommended that DOD devise a plan for use of the equipment accumulated but no longer intended for the New Syrian Force. DOD agreed, and has begun taking steps toward the alternate disposition of the equipment. As of October 2016, approximately $75.6 million worth of the equipment remained, which, according to DOD, would support current training programs and resupply vetted Syrian opposition forces.

Oversight Questions

1. What are DOD's projected future costs and role in training and equipping Syrian opposition groups?

2. What have been the results of DOD's revised 2016 Syria Train and Equip program?

3. Under the revised vetting process for the Syria Train and Equip program, what assurances, if any, does DOD have that individuals associated with terrorist organizations or the governments of Syria or Iran are not receiving training or equipment?

Point of Contact

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Enclosure 3: Advising, Assisting, and Enabling Forces in Iraq and Syria

Background

Denying ISIS safe-haven and building partner capacity are two of the nine lines of effort of the *U.S. Strategy to Counter ISIL*. In addition, providing military support to our partners is one of the five lines of effort of the Global Coalition to Counter ISIL.

Issue

While Iraq's security forces and vetted Syrian opposition forces have made significant gains against the Islamic State of Iraq and Syria (ISIS), according to the Department of Defense (DOD), their combat effectiveness has largely been aided by direct U.S. military support. Unlike past U.S. involvement in Iraq—where as many as 170,000 U.S. forces were deployed—Operation Inherent Resolve (OIR) is conducted with partner ground forces in Iraq and Syria to a greater extent. In lieu of a greater number of ground forces, U.S. military support in OIR is focused on providing other military support, such as airstrikes and intelligence, surveillance, and reconnaissance (ISR), to partner Iraqi and Syrian forces engaged in combat with ISIS.

DOD Has Revised Its Counter-ISIS Command and Control Structure, but Fragmentation between Forces Remains

Key Findings

In November 2015, the U.S. Central Command (CENTCOM) modified the counter-ISIS command and control structure for Iraq and Syria, creating a new single special operations command—Special Operations Joint Task Force for OIR (SOJTF-OIR)—with the intention of synchronizing all special forces efforts across Iraq and Syria. In Iraq, the training, equipping, advising, assisting, and provision of enabling support to Iraq's security forces are generally conducted through SOJTF-OIR, as well as through the Combined Joint Forces Land Component Commander-OIR, which commands conventional land forces. In Syria, SOJTF-OIR provides advising, assisting, and enabling support to vetted Syrian opposition forces. As a result of the fragmented way in which various U.S. military forces work with various partner forces in Iraq and Syria, DOD has documented shortcomings in the reporting, synchronization, and integration of enablers and fire support.

Increased Use of U.S. Special Operations Forces, Contractors, and Other Personnel Creates Challenges

DOD has increased the use of U.S. Special Operations Forces, contractors, and other personnel to support OIR in Iraq and Syria. Special Operations Forces, which are organized, trained, and equipped to conduct operations in hostile or politically sensitive environments, increase the operational reach and capabilities of the limited number of ground forces that can be deployed under a force management level (which generally limits the number of U.S. military personnel deployed to a given region). DOD relies on contractors to support a wide range of military operations and free up uniformed personnel to directly support mission needs. During operations in Iraq, contractor personnel have played a critical role in supporting U.S. troops and sometimes exceeded the number of deployed military personnel. The increased use of U.S. Special Operations Forces has resulted in a high pace of deployments, which can affect readiness, retention, and morale. Further, the increased use of contractors and temporary personnel to support operations has its challenges, including oversight of contractors in deployed environments.

U.S. Footprint in Iraq Poses Challenges to Executing Its Advise and Assist Mission

Increased Reliance on U.S. Airpower to Support Partner Forces Limits Availability for Other Types of Operations

DOD has identified challenges regarding the U.S. footprint in Iraq. The footprint has limited the number of locations at which U.S. forces can be present to advise Iraqi forces. Additionally, U.S. forces have had to take on dual roles as staffers and advisors, thus often limiting their ability to serve in critical advising functions.

DOD has relied on U.S. and coalition airpower to support partner ground forces, though this reliance has created challenges. From August 2014 to January 2017, the United States and coalition members conducted approximately 17,000 air strikes, according to CENTCOM, and allocated significant ISR resources to support operations in Iraq and Syria. While effective, according to DOD, reliance on air power is not without its costs or challenges. For example, according to DOD documentation, current expenditure rates of certain precision munitions exceed the long-term ability of the Air Force to support the current planned effort without decreasing worldwide stocks. Similarly, airborne ISR systems have proved critical to commanders to support partner forces in Iraq and Syria. According to a senior DOD official, ISR platforms with full-motion video capabilities have become fundamental to almost all partner force battlefield maneuvers, adversary detection, terrorist pattern-of-life development, and force protection operations. However, an official told us that while using ISR assets in this way has successfully enabled them to support Iraq's security forces during combat operations, it has limited ISR availability for other types of operations, such as long-term development in remote areas.

Oversight Questions

1. To what extent does relying on partner ground forces create challenges in DOD's ability to control the pace, location, and manner of operations in Iraq and Syria?

2. To what extent has the increased use of Special Operations Forces in Iraq and Syria created complexities in the command and control relationships as they relate to advise and assist efforts under OIR?

3. Has the dedication of U.S. resources such as air power, ISR, and special forces personnel in the CENTCOM area of operations created challenges for other combatant commands?

4. How has the smaller number of advisors and the increased reliance on air strikes affected the demand for combat aircraft and ISR assets—both to identify potential targets for strikes and to maintain awareness of friendly forces?

5. What actions is DOD taking to institutionalize lessons learned from the OIR mission to inform potential future advise and assist efforts?

Point of Contact

Enclosure 4: Humanitarian Assistance to Iraqis and Syrians

Background

The United States and its partners provide humanitarian assistance to vulnerable persons in Iraq and Syria and work to mitigate the effects of the conflict in neighboring countries. Humanitarian support is one of the nine lines of effort of the *U.S. Strategy to Counter ISIL*, and addressing humanitarian crises in the region is one of the five lines of effort of the Global Coalition to Counter ISIL.

State and USAID Provide Iraqi and Syrian Humanitarian Assistance Funding to Implementing Partners

Issue

The Syrian civil war and the conflict with the Islamic State of Iraq and Syria (ISIS) have spurred humanitarian crises in both Iraq and Syria, resulting in a refugee crisis and internally displaced populations. In Iraq, as of November 2016, the surge in violence had left more than 10 million in need of humanitarian assistance, according to the United Nations (UN). The situation in Syria has been characterized by some U.S. officials as the worst humanitarian crisis since World War II. Humanitarian assistance to those affected by the conflict is important not only to meet the urgent, basic needs of vulnerable civilians–including shelter, food, water, and medicine–but also to maintain regional stability. Without such assistance, millions of people could continue to be affected and the humanitarian crises caused by the conflicts in Iraq and Syria could pose a threat to regional stability.

Key Findings

The U.S. Agency for International Development (USAID)and the Department of State (State) provide humanitarian assistance for Iraqis and Syrians through UN agencies, international organizations, and nongovernmental organizations (NGO). USAID and State provide assistance to humanitarian partners to support the basic needs of refugees, internally displaced persons, host communities, and conflict victims, including healthcare, shelter, protection, education, and psychological support, as well as supplies and basic repair of water facilities and shelters, according to USAID and State officials. State and USAID have obligated more than $5.9 billion for the Syria response in fiscal years 2012 through 2016, according to State officials. Similarly, State, USAID, and the Department of Defense (DOD) have obligated over $1.1 billion for the Iraq response in fiscal years 2014 through 2016.

Humanitarian assistance is provided in Iraq and Syria by groups of humanitarian organizations coordinated by the UN, according to USAID and State officials. Assistance to Iraqi and Syrian refugees in neighboring countries (such as Jordan, Lebanon, and Turkey) is coordinated by the UN High Commissioner for Refugees with support from each Humanitarian Country Team.

Figure 6: Baharka Camp for Displaced Iraqis in Irbil, Iraq

Source: United Nations Iraq. | GAO-17-687SP

Various Factors Affect the Delivery of Humanitarian Assistance to Iraqis and Syrians

Various factors, including security, access, and administrative procedures, affect the delivery of humanitarian assistance to Iraqis and Syrians, both within Iraq and Syria and in neighboring refugee-hosting countries. A key factor affecting the delivery of assistance in Iraq is access to those in need, according to State officials. Humanitarian partners are often unable to access populations in ISIS-held territory, besieged areas, or near ongoing conflict. Their activities are also limited by bureaucratic challenges, including visa delays for humanitarian personnel and limits on where NGOs are able to work in the country.

In 2016, we reported that three key factors complicate the delivery of humanitarian assistance in Syria—a dangerous operating environment, access issues, and remote management of programs. The security situation in Syria, characterized by shifting conflict lines, attacks on aid facilities and workers, and lack of access to besieged areas, routinely delays or prevents assistance. Syrian government administrative procedures, including unanswered requests for convoy approval or the removal of medical supplies from convoys, also complicate the delivery of assistance to besieged areas, according to UN reports. Finally, in the absence of a U.S. diplomatic presence in Syria, USAID and State staff manage the delivery of Syrian humanitarian assistance remotely from other countries. This practice can limit staff visibility over assistance, including program monitoring and financial oversight. Reduced visibility over program monitoring may limit the detection of fraud risks such as bribery, product substitution, or failure to deliver items. We recommended that State and USAID require implementing partners to conduct fraud risk assessments and ensure that USAID field monitors are trained to identify potential fraud risks. The agencies concurred and planned to take some steps to mitigate fraud risk. We plan to issue a report in 2017 examining USAID and State oversight of U.S. humanitarian assistance to Syrian refugees.

Several factors challenge the delivery of humanitarian assistance in nearby countries hosting Iraqi and Syrian refugees, according to USAID and State officials. As in both Iraq and Syria, the security situation and inconsistent access to those in need are challenges in some of these locations. Other challenges include obtaining adequate donor funding to meet the identified needs of refugees, restrictive host government policies on refugee residency (such as in Lebanon), and identifying the most vulnerable refugees, since many live in urban settings outside camps.

Oversight Questions

1. What plans, if any, have State and USAID developed to mitigate the challenges posed by limited access to ISIS-controlled territory in both Iraq and Syria and no U.S. diplomatic presence in Syria?

2. What steps, if any, have State and USAID taken to mitigate potential fraud risks to the delivery of humanitarian assistance in Syria where they lack visibility?

3. To what extent have State and USAID developed plans to adapt their response in Iraq and Syria as the nature of the conflict in each country evolves?

Point of Contact

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Enclosure 5: Governance and Stabilization Assistance to Iraq and Syria

Background

The *U.S. Strategy to Counter ISIL* includes supporting effective governance in Iraq, a political line of effort led by State. The United States intends to support the Iraqi government in its efforts to govern inclusively and to strengthen cooperation with regional partners. The United States contributes to stabilization assistance efforts in Syria, though there is no dedicated line of effort that establishes U.S. plans to support governance in Syria.

U.S. Programs and Funding Support Governance and Stabilization Efforts in Iraq

Issue

Iraq and Syria have been destabilized by conflict and other factors, and will likely need assistance to establish more inclusive government structures and stable communities. Without unified governance, the Iraqi government's efforts to counter the Islamic State of Iraq and Syria (ISIS) and reclaim territory may be unsuccessful. Efforts to unify centrist parts of Iraqi communities remain a key part of the U.S. diplomatic strategy and, while the political situation in Iraq has been largely stable since summer 2016, continued U.S. diplomacy will be required, according to the U.S. Special Presidential Envoy for the Global Coalition to Counter ISIL. In Syria, the civil war is an incubator for violent extremists, according to the Special Envoy. The United States is engaged in an interagency planning process along with members of the Global Coalition to Counter ISIL to prepare a stabilization response as Syrian territory is liberated from ISIS control, according to U.S. Agency for International Development (USAID) and Department of State (State) officials.

Key Findings

In Iraq, the United States supports governance and stabilization efforts through the restoration of security, infrastructure, and economic stability in areas liberated from ISIS control. The United States provides assistance to the Iraqi government for the improved delivery of services, for example, under USAID's Governance Strengthening Project or "Taqadum" program. The Taqadum program partners with provincial councils and governors' offices to strengthen institutional capacity (such as resource monitoring) and improve government oversight, according to USAID documents.

U.S. assistance for stabilization in Iraq has been provided primarily through the United Nations Development Program (UNDP), according to State officials. The United States contributes to two United Nations (UN) funds for these efforts: the Funding Facility for Immediate Stabilization (FFIS) and the Funding Facility for Expanded Stabilization (FFES).

Figure 7: United Nations Development Program Funding Supports Restoration Work of Tikrit University in Iraq

Source: United Nations Development Program; www.iq.undp.org/content/dam/iraq/img/Stabilization/UNDP-IQ-Stabilization-TikritUniversity-201510.png/_jcr_content/renditions/cq5dam.web.460.306.png. | GAO-17-687SP

According to UNDP, FFIS is a fast-track mechanism to stabilize newly liberated areas of Iraq. Examples of FFIS projects include financing light repair of key public infrastructure (such as police stations and access roads), rubble removal, and activities to jump-start local economies (such as grants to small businesses with high community impact, like bakeries). FFES is intended to consolidate the gains made under FFIS by focusing on the rehabilitation of significant public institutions (such as hospitals and universities) to restore the local economic base and sustained delivery of local essential services, according to UNDP and USAID. U.S. Embassy Baghdad and USAID Iraq staff work with the UN to select projects for liberated areas from a list of projects prioritized and intended to be sustained by the Iraqi government, according to State officials. Iraq and the Global Coalition to Counter ISIL have further identified priorities such as training police forces to secure local communities and expanding demining operations to promote stabilization in liberated areas, according to State documents and officials.

The United States Supports Syrian Stabilization Efforts Remotely and Contributes to International Fund for Related Assistance

USAID and State implement several programs to promote stabilization in Syria, including support for local government and civil society to provide basic services, according to USAID and State officials. USAID and State are prepared to increase support to moderate civilian leaders to stabilize areas once they are liberated, including repairs to critical services such as water and electricity and assistance for developing local governance, according to State and USAID officials. The interagency Syria Transition Assistance Response Team leads a stabilization coordination committee in Turkey that coordinates development assistance into northern Syria. The Southern Syria Assistance Platform consists of an interagency team in Jordan that coordinates assistance into southern areas of Syria. According to USAID officials, these two entities work closely with the Syria Recovery Trust Fund, a multi-donor international trust fund including the United States, the United Arab Emirates, Kuwait, Turkey, Jordan, Japan, and several European countries, with a German development bank serving as trustee. State and USAID programs are coordinated with the international donor community, according to USAID officials.

Programs and future support for governance and stabilization in Syria face multiple challenges, according to USAID and State officials. Challenges identified include the lack of a U.S. diplomatic presence on the ground in Syria, the difficulty of identifying and vetting credible local partners, and unexploded ordinance contamination. Interagency planning groups seek to address such issues that may continue to complicate the provision of stabilization assistance in liberated areas, according to State officials.

Oversight Questions

1. What steps, if any, have State and USAID taken to ensure oversight of U.S. contributions to UNDP funds for Iraq stabilization?

2. What steps, if any, have State and USAID taken to ensure oversight of U.S. funds provided to the Syria Recovery Trust Fund?

3. To what extent has the U.S. government developed a plan or long-term strategy–including funding considerations–for stabilization and development in Iraq and Syria.

Point of Contact

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Enclosure 6: Addressing the Spread of ISIS Internationally

Background

Denying ISIS a safe-haven, including in countries beyond Iraq and Syria, is one of the nine lines of effort of the *U.S. Strategy to Counter ISIL*. Disrupting the flow of foreign fighters is also one of the nine lines of effort and is one of the five lines of effort of the Global Coalition to Counter ISIL.

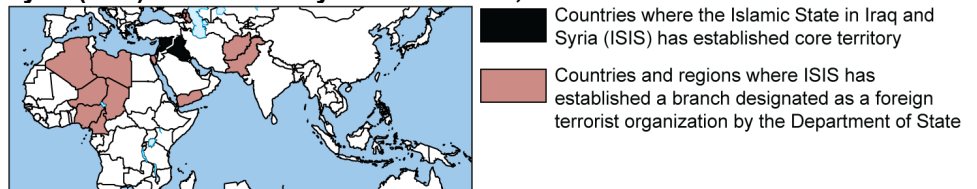## Countering ISIS beyond Iraq and Syria Includes Capacity Building and Other Efforts

Issue

Beyond Iraq and Syria, the Islamic State of Iraq and Syria (ISIS) has established networks spread across numerous locations internationally. The group has established networks and, according to the Special Presidential Envoy for the Global Coalition to Counter ISIL, declared eight global branches beyond Iraq and Syria (see fig. 8). Also, at least 40,000 foreign terrorist fighters from more than 120 countries have traveled to Syria to fight the Syrian regime, according to U.S. officials. The number of fighters entering the two countries has reportedly decreased significantly, but the Director of the Federal Bureau of Investigation has stated that an increasing number of these fighters can be expected to leave those countries, effectively representing a large "terrorist diaspora."

Key Findings

To address ISIS's branches and networks, agencies carry out programs to build partner countries' capacity in security, counterterrorism, law enforcement, and other activities to address the influence of violent extremism and strengthen communities abroad. For example, the Departments of State (State) and Defense (DOD) provide security and counterterrorism assistance in Nigeria, where an established terrorist organization declared allegiance to and was recognized by ISIS. The Department of Justice (DOJ) helps partner nations strengthen law enforcement and counterterrorism capabilities, such as by assisting the development of counterterrorism task forces; enhancing intelligence use to prevent terrorist attacks; working with foreign partners to apprehend fugitives and share evidence; and supporting the investigation, prosecution, and adjudication of terrorists. State and the U.S. Agency for International Development's joint strategy on countering violent extremism outlines the use of diplomatic, rule of law, communications, and development tools to prevent violent extremist groups from attracting recruits and help foreign governments and communities prevent individuals and groups from being radicalized to violence. In addition, the National Counterterrorism Center (NCTC) helps partner nations build counterterror capacity through its counterterrorism program.

Figure 8: Foreign Countries and Regions Home to Islamic State of Iraq and Syria (ISIS) Core Territory and Branches, as of June 2017

Countries where the Islamic State in Iraq and Syria (ISIS) has established core territory

Countries and regions where ISIS has established a branch designated as a foreign terrorist organization by the Department of State

Sources: GAO analysis of Department of State data; Map Resources (map). | GAO-17-687SP

Note: This figure illustrates countries and regions where ISIS has established core territory or proclaimed branches. However, it does not illustrate the extent of the presence held by ISIS or its branches within these countries or regions, as this varies by country and over time.

In November 2016, State outlined plans to expand these and other activities to counter ISIS branches and networks in Libya, Yemen, West Africa, and Somalia and to target assistance to countries in Africa, Asia, and Europe considered vulnerable to ISIS's influence. In recent years we have reported on agency efforts to strengthen partner nation capabilities to address terrorist threats, including counterterrorism partnership programs in Africa, programs to counter violent extremism globally, and the global train and equip program. Our work identified weakness in several aspects of these programs, and we made recommendations to State and DOD to strengthen management, performance measurement, and interagency coordination of these efforts. The agencies concurred and have taken steps to implement our recommendations.

U.S. Agencies Work with Allies to Counter Foreign Terrorist Fighter Travel Flows

Efforts to address foreign terrorist fighter travel involve several U.S. agencies and focus on information sharing and strengthening partner capacity. State, the Department of Homeland Security (DHS), and DOJ have deployed teams to help European countries detect foreign terrorist fighter travel, such as by enhancing bilateral cooperation on information sharing and traveler screening, among other efforts. DHS has worked with partner countries on various efforts to help these countries strengthen border security measures to address foreign terrorist fighter threats. (DHS's efforts to prevent foreign fighters from reaching the United States are discussed in enclosure 9.) In addition, the Federal Bureau of Investigation has noted that it shares terrorist information with more than 60 international partners through the Terrorist Screening Center's information-sharing agreements. According to State, lack of capacity and political will among some partner countries to take certain steps to address foreign terrorist fighters present a challenge. NCTC officials noted that legal barriers to information sharing among European partners are another issue; therefore name-based identification and watch-listing efforts alone are insufficient. DHS officials have noted that terrorists increasingly use fake documents and other means to hide identities.

Coalition Efforts Have Targeted the Syrian-Turkish Border and Other Priorities

Coalition activities to counter foreign terrorist fighters have included work to strengthen the Turkish-Syrian border and cut off routes used by ISIS fighters. Also, the United States, the Netherlands, and Turkey lead the coalition's working group on foreign terrorist fighters, which focuses on detecting fighter networks and routes, mitigating against recruitment efforts, increasing information sharing, and improving border security, among other areas.

Oversight Questions

1. What steps have U.S. agencies taken to determine the right balance of resources and tools in specific countries or regions to counter the spread of ISIS?

2. What is the process by which State, DOD, and other agencies prioritize where to implement programs assisting partner countries to counter ISIS branches beyond Iraq and Syria?

3. To what extent have agencies adjusted existing security and counterterrorism programs specifically to counter ISIS branches?

4. What steps do agencies take to ensure coordination of U.S. and global coalition efforts to detect foreign terrorist fighter travel?

Point of Contact

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GAO

Enclosure 7: Disrupting ISIS's Financing

Background

Disrupting ISIS's finances is one of the nine lines of effort of the *U.S. Strategy to Counter ISIL* and one of the five lines of effort of the Global Coalition to Counter ISIL. U.S efforts to counter ISIS's financing have focused on disrupting ISIS's funding sources and limiting ISIS's access to the international financial system.

Efforts to Disrupt Funding Address Various Sources and Could Evolve as ISIS Adapts

Issue

According to the Department of the Treasury's (Treasury) Assistant Secretary for Terrorist Financing, the Islamic State of Iraq and Syria's (ISIS) ability to finance itself internally presents a unique challenge. Oil sales, which, according to the Treasury, generated about $500 million in 2015, have been a leading revenue source for the group. However, airstrikes by the United States and coalition partners against oil and gas facilities have reduced ISIS's oil revenues, according to U.S. officials. While ISIS funding streams have fluctuated, the group's largest other revenue source is extortion of local populations and commercial activity in ISIS-controlled territory, according to Treasury officials. ISIS also generates some revenue from external donations, kidnapping for ransom, and by selling looted antiquities. While ISIS may lose revenue as it loses territory, according to the same Treasury Assistant Secretary, it may adapt and use other financing approaches, presenting an evolving challenge.

Key Findings

To disrupt ISIS funding from oil, extortion, and looted antiquities, among other sources, agencies have undertaken a range of efforts. Department of Defense and coalition air strikes have targeted oil facilities, refineries, trucks, and cash storage sites. Treasury has worked with the Iraqi government to reduce the amount of salary payments flowing into ISIS-controlled areas, reducing ISIS's ability to extort those funds, according to Treasury officials. Our past work identified U.S. government protection efforts against trafficking of Iraqi and Syrian antiquities including awareness raising, information sharing, law enforcement, overseas capacity building, and preventing destruction (see fig. 9).

Figure 9: Sample Iraqi and Syrian Items at Risk of Being Trafficked

Iraqi alabaster relief, Northwest Palace (Nimrud), 883-859 BC
© Vorderasiatisches Museum – SMB, Berlin / Olaf M.Teßmer

Iraqi paper folio with ink, gold, and opaque watercolors, possibly from Baghdad, 1224 AD
© Metropolitan Museum of Art

Syrian glass long-necked bottle, 2nd-3rd century AD
© Directorate-General of Antiquities and Museums, Damascus

Syrian limestone funerary bust, Palmyra, 3rd century AD
© Directorate-General of Antiquities and Museums, Damascus

Source: International Council of Museums. | GAO-17-687SP

We reported on art market experts' suggestions on how the U.S. government could improve antiquities protection efforts, such as by improving information sharing, guidance, and strategic planning. Department of State (State) officials have noted that antiquities could become an increasingly important ISIS revenue source as its oil revenues decline. Treasury officials have stated that ISIS could become increasingly reliant on kidnapping and foreign donations, and noted that they have been addressing foreign donations with regional partners.

Disrupting Access to Financial Networks Involves Bilateral Efforts and U.S. Legal Tools

Treasury has noted the importance of disrupting ISIS's access to the international financial system, which it seeks to achieve through bilateral efforts and other tools. Treasury has worked with the Iraqi government to limit ISIS access to banks as well as the many exchange houses ISIS uses for money transfers in Iraq. Beyond Iraq, State and Treasury officials have noted the agencies work with partners to counter the financing capabilities of ISIS branches and networks operating in other countries. These efforts have included trying to strengthen partner nations' capacity and political will to prevent money laundering and terrorist financing, prosecute criminals and terrorist financiers, strengthen financial regulatory institutions and improve information sharing, and track suspicious transactions that could support criminal or terrorist activity, according to State officials.

U.S. laws provide additional tools to counter ISIS's financing. In 2015 we reported on the U.S. government foreign terrorist organization (FTO) designation process, including sanctions that block terrorist assets and prevent them from accessing the U.S. financial system. Federal law authorizes the Secretary of State, in consultation with the Secretary of the Treasury and the Attorney General, to designate an FTO, enabling the United States to impose certain legal consequences on the FTO and on individuals and entities that associate with or knowingly provide support to the organization. In addition, Executive Order 13224 authorizes both State and Treasury to designate individuals and entities that meet certain criteria as Specially Designated Global Terrorists, and requires the assets of Specially Designated Global Terrorists to be blocked. Treasury and State have targeted ISIS's finances by sanctioning, pursuant to Executive Order 13224, eight ISIS branches and more than 45 ISIS senior leaders, operatives, financial facilitators, and recruiters since 2014, according to Treasury. The Department of Justice conducts investigations and prosecutions related to terrorist financing, and works with foreign partners to seize and repatriate assets overseas, gather and share evidence, and arrest fugitives related to terrorist financing. In addition, in December 2015 the United Nations (UN) adopted a new Security Council resolution—2253—that focused the UN's 1267/1989 al Qaeda sanctions regime on the evolving terrorist threat, particularly ISIS.

Coalition Counter-Financing Efforts Feature Coordination and Information Sharing

The United States, Italy, and Saudi Arabia lead the Global Coalition to Counter ISIL's Counter-ISIL Finance Group. The group offers members an opportunity to share progress disrupting ISIS revenues and its access to the international financial system, along with related lessons learned.

Oversight Questions

1. What emerging ISIS financing trends have U.S. agencies identified, and to what extent have agencies adapted counter-finance tools to address these emerging challenges?

2. To what extent have U.S. agencies developed strategies to address emerging counter-financing challenges as ISIS revenue, from such sources as oil and extortion, declines?

3. What gaps, if any, have U.S. agencies identified in partner countries' counter-financing capabilities and what steps do they plan to take to mitigate such gaps?

Point of Contact

GAO

Enclosure 8: Countering ISIS's Messaging Efforts

Background

Countering ISIS's messaging is one of the nine lines of effort of the *U.S. Strategy to Counter ISIL* and one of the five lines of effort of the Global Coalition to Counter ISIL. U.S. efforts to counter ISIS messaging have focused on counter-messaging, building partner capacity to counter ISIS messaging, and denying ISIS a messaging platform.

Issue

The Islamic State of Iraq and Syria (ISIS) has developed a highly professional media team that produces effective propaganda with wide distribution to intimidate the global population, gain followers, promote its violent extremist ideology, and encourage terrorist attacks. The organization has gained thousands of social media followers and its messaging has helped ISIS recruit, try to raise funding, and encourage others to view the United States and its allies as the enemy. Examples of ISIS messaging include content promoting its legitimacy as a caliphate, depicting beheadings of Western journalists, and the destruction of invaluable historical sites. ISIS has shifted the focus of its messaging efforts to inciting supporters to commit acts of terror in the West, including in the United States, according to a Department of State (State) official. As ISIS loses control of physical territory in Iraq and beyond, the group may increase its messaging efforts to encourage supporters to conduct attacks in their home countries and sustain ISIS's brand online.

The U.S. Government Undertakes Various Activities to Counter ISIS Messaging and Coordinates Them with Partners

Key Findings

Recognizing the threat posed by ISIS's messaging, the U.S. government incorporated counter-messaging into its efforts to degrade, dismantle, and defeat ISIS. The U.S. government conducts various activities to counter ISIS messaging and coordinates them with partners. These activities involve counter-messaging and building partners' messaging capabilities. Counter-messaging efforts include State and Department of Defense (DOD) activities to counter violent extremist ideology and amplify messages of credible individuals. The Global Engagement Center (GEC) maintains a digital outreach team that produces attributed messages on Facebook, Twitter, and other platforms to refute ISIS propaganda in Arabic, Urdu, or Somali.

Figure 10: Example of U.S. Counter-Messaging Efforts

Translation:
This is how #ISIS celebrates #Ramadan: stoning a woman to death and crucifying three men in Syria.

#ISISExposesItselfWithItsLies

Image: This is what they call the Land of the Caliphate

Department of State's Global Engagement Center Digital Outreach Team Arabic language messaging

Source: Department of State Global Engagement Center Twitter account. | GAO-17-687SP

U.S. efforts to build partner capacity include training and sharing expertise with nongovernmental organizations (NGO) and foreign governments to enable them to conduct their own messaging campaigns. For example, the GEC and U.S. embassies have organized workshops where social media companies or State personnel provided training to NGOs on how to develop messaging campaigns to discredit violent extremist narratives. State also provides assistance to partner governments, and in July 2015, the United States and the United Arab Emirates jointly launched the Sawab Center in Abu Dhabi to promote moderate, tolerant voices and amplify constructive narratives. DOD provides partner nation militaries with expertise on information operations. In addition, the U.S. government, in partnership with the Global Coalition to Counter ISIL and the private sector, works to deny ISIS a messaging platform.

Nongovernment Stakeholders Have Varying Views on Governments' Credibility as Messengers

Nongovernmental stakeholders have expressed different opinions about the credibility of governments as messengers. Some claim it is difficult for the U.S. government or any government to be a credible messenger because government messages often have a scripted tone and appear to lack authenticity. Other nongovernmental stakeholders maintain that governments can and should play a role in direct messaging by presenting factual information about the fight to counter ISIS and demonstrate they have not ceded the online space to violent extremists.

U.S. Efforts to Counter ISIS Messaging Could Benefit from Enhanced Strategy

We found that the U.S. government has a strategy to counter ISIS messaging. However, we recommended that State take steps to enhance the strategy and assess progress made under the strategy. State concurred with these recommendations.

Oversight Questions

1. What more, if anything, could U.S. agencies do to engage with private sector and social media companies to further amplify counter-ISIS messaging by credible voices?

2. What steps, if any, have U.S. agencies taken to identify the appropriate balance of resources for counter-ISIS messaging?

3. To what extent has the U.S. government assessed the full range of its counter-ISIS messaging efforts to be able to apply lessons learned to other emerging messaging threats?

Point of Contact

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Enclosure 9: Mitigating Threats to Homeland Security

Background

Protecting the homeland is one of the nine lines of effort of the *U.S. Strategy to Counter ISIL.* Protecting the American people from terrorist threats is the reason DHS was created, and remains its highest priority. DOJ also conducts a variety of activities aimed at countering international and domestic terrorism, including threats posed by ISIS.

Border Security Efforts Seek to Identify High-Risk Travelers Before They Reach U.S. Borders

Issue

Violent extremist threats against the homeland come from a range of groups and individuals, including international terrorist groups such as the Islamic State of Iraq and Syria (ISIS), as well as domestic terrorists and homegrown violent extremists in the United States. Terrorist tactics continue to evolve and the threat posed by terrorist-inspired attacks presents a complex homeland security challenge, particularly if ISIS increases efforts to attack targets elsewhere as it loses territory in Iraq and Syria. The Department of Homeland Security (DHS), in coordination with U.S. law enforcement and security agencies and state, local, and international partners, has focused considerable resources on border and aviation security, in particular. Preventing terrorist attacks also remains the Department of Justice's (DOJ) Federal Bureau of Investigation's top priority. DOJ also works closely with DHS, members of the intelligence community, and federal and state law enforcement agencies to share information to help counter international and domestic terrorism.

Key Findings

DHS seeks to mitigate homeland security threats through numerous border and aviation security programs. DHS seeks to identify and interdict international air travelers who are potential security threats to the United States at the earliest possible point in the travel lifecycle to make the nation's physical borders the last, not first, line of defense. Specifically, DHS's U.S. Customs and Border Protection (CBP) implements multiple air predeparture programs designed to interdict high-risk individuals, such as foreign fighters, potential terrorists, and other inadmissible persons before they board U.S.-bound aircraft. For example, through the Preclearance program, CBP officers at 15 airport locations worldwide, as of January 2017, inspect travelers and make admissibility determinations prior to an individual boarding a plane to the United States. In addition, through the Immigration Advisory Program, CBP Officers at selected overseas airports work with foreign government and air carrier officials to identify and assess high-risk travelers, and, as appropriate, make recommendations to air carriers to prevent such travelers from boarding U.S.-bound flights.

Figure 11: Department of Homeland Security Border Security Examples

Sources: (left) U.S. Customs and Border Protection (CBP); (right) CBP, Josh Denmark. | GAO-17-687SP

We have identified areas in which DHS could strengthen management of programs to screen travelers before they board U.S.-bound flights. For example, in 2017 we recommended that CBP develop and implement performance measures to evaluate the effectiveness of its pre-departure programs—such as Preclearance and the Immigration Advisory Program—and assess whether the programs are achieving stated goals. Further, in 2016, we reported that all 38 countries participating in the Visa Waiver Program (VWP)—which allows nationals of those countries to travel to the United States without a visa for 90 days or less for business or tourism—have entered into required information-sharing agreements with the United States aimed at improving screening of individuals seeking admission into the United States through the program. However, not all countries have shared information through the agreements. We recommended that DHS specify time frames for working with VWP countries to fully implement these agreements. DHS concurred with these recommendations and is taking steps to implement them.

Aviation Security Efforts Include Prescreening and On-Flight Security

DHS's Transportation Security Administration (TSA) has various programs in place to prevent terrorist attacks in the aviation environment. For example, TSA's Secure Flight passenger prescreening program seeks to prevent terrorists from boarding aircraft, and TSA deploys federal air marshals on certain flights to deter, detect, and defeat terrorist acts. Our prior work has identified areas in which TSA could strengthen these efforts. For example, in 2014, we recommended that TSA establish measures to determine the extent to which Secure Flight is missing passengers who are actual matches to watch lists. Further, in 2016, we recommended, among other things, that TSA further incorporate risk into its method for allocating resources for federal air marshals among international and domestic flights to better ensure that the Federal Air Marshal Service is covering the highest-risk flights. TSA concurred and has begun taking steps to address our recommendations.

Domestic Counter-Violent Extremism Efforts Focus on Community-Based Assistance

Violent extremism—generally defined as ideologically, religiously, or politically-motivated acts of violence—has been perpetrated in the United States by white supremacists, anti-government groups, and radical Islamist entities, among others. In 2011, the U.S. government developed a national strategy and strategic implementation plan for countering violent extremism. Primarily led by DHS and DOJ, the U.S. government's leadership in this area aims to educate and provide resources to communities for preventing violent extremist acts. In 2017, we found the federal government does not have a cohesive strategy or process for assessing the countering violent extremism effort. We recommended that DHS and DOJ develop a cohesive strategy with measurable outcomes and establish a process to assess the overall progress of efforts to counter violent extremism. According to DOJ, the agencies have since conducted a literature review of assessment models in other areas.

Oversight Questions

1. To what extent do U.S. agencies use risk-based approaches to help target and allocate resources to mitigate threats to the homeland posed by ISIS and other terrorist groups?

2. To what extent is DHS able to adapt its programs and operations to changing threats posed by ISIS and other terrorist groups?

3. How are U.S. agencies ensuring that domestic efforts to counter violent extremism have clear goals, objectives, and measures?

Point of Contact

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Appendix I: Members of the Global Coalition to Counter the Islamic State of Iraq and the Levant (ISIL)

As of June 2017, 66 countries and 4 institutions had committed themselves to the goals of eliminating the threat posed by the Islamic State of Iraq and Syria (ISIS)[1] as members of the Global Coalition to Counter ISIL (see table 1). Global Coalition members have contributed in various capacities to the effort to combat ISIS in Iraq, the region, and beyond. According to the Department of State (State), the breadth of partners supporting the coalition demonstrates the global and unified nature of this endeavor.

Member Institutions of the Global Coalition

Arab League
European Union
International Criminal Police Organization
North Atlantic Treaty Organization

Table 1: Member Countries of the Global Coalition to Counter ISIL

Region	Member countries
Africa	Djibouti
	Egypt
	Libya
	Morocco
	Nigeria
	Somalia
	Tunisia
Americas	Canada
	Panama
	United States
Asia Pacific	Afghanistan
	Australia
	Japan
	Malaysia
	New Zealand
	Singapore

[1]This organization is also referred to as the Islamic State of Iraq and al-Sham, Daesh, and the Islamic State of Iraq and the Levant (ISIL). While several U.S. strategic documents and the Department of State refer to the organization as ISIL, we use the term ISIS throughout this report except in direct reference to these documents or entities.

Appendix I: Members of the Global Coalition to
Counter the Islamic State of Iraq and the
Levant (ISIL)

Region	Member countries
	South Korea
	Taiwan
Europe	Albania
	Austria
	Belgium
	Bosnia and Herzegovina
	Bulgaria
	Croatia
	Cyprus
	Czech Republic
	Denmark
	Estonia
	Finland
	France
	Georgia
	Germany
	Greece
	Hungary
	Iceland
	Ireland
	Italy
	Kosovo
	Latvia
	Lithuania
	Luxembourg
	Macedonia
	Moldova
	Montenegro
	Netherlands
	Norway
	Poland
	Portugal
	Romania
	Serbia
	Slovakia
	Slovenia
	Spain

Appendix I: Members of the Global Coalition to
Counter the Islamic State of Iraq and the
Levant (ISIL)

Region	Member countries
	Sweden
	Turkey
	Ukraine
	United Kingdom
Middle East	Bahrain
	Iraq
	Jordan
	Kuwait
	Lebanon
	Oman
	Qatar
	Saudi Arabia
	United Arab Emirates

Source: Department of State and Global Coalition to Counter the Islamic State of Iraq and the Levant (ISIL) documents. |
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Appendix II: Related GAO Products

This appendix provides a list of GAO products issued since 2014 related to each enclosure. Report numbers with an SU or RSU suffix are Sensitive but Unclassified and those with a C suffix are Classified.

Sensitive but Unclassified and Classified reports are available to personnel with the proper clearances and need-to-know upon request. For a copy of a Sensitive but Unclassified or Classified report, please contact the point of contact listed in the related enclosure.

Enclosure 1: Training and Equipping Vetted Iraqi Forces

Iraq: Status of DOD's Efforts to Train and Equip Iraq's Security Forces. GAO-17-32C. Washington, D.C.: April 7, 2017.

Iraq: State and DOD Need to Improve Documentation and Record Keeping for Vetting of Iraq's Security Forces. GAO-16-658C. Washington, D.C.: September 30, 2016.

Enclosure 2: Training and Equipping Vetted Syrian Opposition

Countering ISIS: DOD Should Develop Plans for Responding to Risks and for Using Stockpiled Equipment No Longer Intended for Syria Train and Equip Program. GAO-16-670C. Washington, D.C.: September 9, 2016.

Syria: Results of U.S. Efforts to Vet Recruits to Form a New Syrian Force to Counter ISIS. GAO-16-277C. Washington, D.C.: March 31, 2016.

Enclosure 3: Advising, Assisting, and Enabling Forces in Iraq and Syria

Combating Terrorism: U.S. Footprint Poses Challenges for the Advise and Assist Mission in Iraq. GAO-17-220C. Washington, D.C.: November 22, 2016.

Syria: Train and Equip Program Servicemembers in Jordan Receive the Combat Zone Tax Exclusion Benefit while Those in Turkey Do Not. GAO-16-311RC. Washington, D.C.: June 13, 2016.

Syria: DOD Has Organized Forces to Execute the Syria Train and Equip Program but Faces Challenges in Fully Developing Personnel Requirements. GAO-16-292C. Washington, D.C.: April 1, 2016.

Enclosure 4: Humanitarian Assistance to Iraqis and Syrians	*Syria Humanitarian Assistance: Some Risks of Providing Aid inside Syria Assessed, but U.S. Agencies Could Improve Fraud Oversight.* GAO-16-629. Washington, D.C.: July 14, 2016.
Enclosure 6: Addressing the Spread of ISIS Internationally	*Counterterrorism: DOD Should Enhance Management of and Reporting on Its Global Train and Equip Program.* GAO-16-368. Washington, D.C.: April 18, 2016. *Combating Terrorism: State Should Evaluate Its Countering Violent Extremism Program and Set Time Frames for Addressing Evaluation Recommendations.* GAO-15-684. Washington, D.C.: July 22, 2015. *Combating Terrorism: U.S. Efforts in Northwest Africa Would Be Strengthened by Enhanced Program Management.* GAO-14-518. Washington, D.C.: June 24, 2014. *Combating Terrorism: State Department Can Improve Management of East Africa Program.* GAO-14-502. Washington, D.C.: June 17, 2014.
Enclosure 7: Disrupting ISIS's Financing	*Combating Wildlife Trafficking: Agencies Are Taking a Range of Actions, but the Task Force Lacks Performance Targets for Assessing Progress.* GAO-16-717. Washington, D.C.: September 22, 2016. *Cultural Property: Protection of Iraqi and Syrian Antiquities.* GAO-16-673. Washington, D.C.: August 15, 2016. *Combating Terrorism: Foreign Terrorist Organization Designation Process and U.S. Agency Enforcement Actions.* GAO-15-629. Washington, D.C.: June 25, 2015. *Combating Terrorism: State Should Review How it Addresses Holds Placed During the Foreign Terrorist Organization Designation Process.* GAO-15-439SU. Washington, D.C.: April 21, 2015.
Enclosure 8: Countering ISIS's Messaging Efforts	*Combating Terrorism: Additional Steps Needed in U.S. Efforts to Counter ISIS Messaging.* GAO-17-41C. Washington, D.C.: December 8, 2016.

Enclosure 9: Mitigating Threats to Homeland Security	*Countering Violent Extremism: Actions Needed to Define Strategy and Assess Progress of Federal Efforts*. GAO-17-300. Washington, D.C.: April 6, 2017.

Border Security: CBP Aims to Prevent High-Risk Travelers from Boarding U.S.-Bound Flights, but Needs to Evaluate Program Performance. GAO-17-216. Washington, D.C.: January 24, 2017.

Border Security: CBP Programs to Prevent High Risk Travelers from Boarding U.S.-Bound Flights. GAO-16-646SU. Washington, D.C.: September 29, 2016.

Federal Air Marshal Service: Actions Needed to Better Incorporate Risk in Deployment Strategy. GAO-16-582. Washington, D.C.: May 31, 2016.

Visa Waiver Program: DHS Should Take Steps to Ensure Timeliness of Information Needed to Protect U.S. National Security. GAO-16-498. Washington, D.C.: May 5, 2016.

Aviation Security: Airport Perimeter and Access Control Security Would Benefit from Risk Assessment and Strategy Updates. GAO-16-318SU. Washington, D.C: March 28, 2016.

Federal Air Marshal Service: Actions Needed to Better Incorporate Risk in Deployment Strategy. GAO-16-130C. Washington, D.C: February 19, 2016.

Visa Waiver Program: DHS Should Take Steps to Ensure Timeliness of Information Needed to Protect U.S. National Security. GAO-16-178C. Washington, D.C.: January 27, 2016.

Secure Flight: TSA Should Take Additional Steps to Determine Program Effectiveness. GAO-14-531. Washington, D.C.: September 9, 2014.

Secure Flight: TSA Should Take Additional Steps to Determine Program Effectiveness. GAO-14-484SU. Washington, D.C.: July 1, 2014.

Appendix III: GAO Contact and Staff Acknowledgments

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